

**APPENDIX D**

**PROPOSED FORMS**

**Form 2. Order to Guardian and Acknowledgement AND INFORMATION TO INTERESTED PERSONS**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing [ ] Self or [ ] Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

In the Matter of the Guardianship of

No. <<Case No.>>

**ORDER TO GUARDIAN AND  
ACKNOWLEDGEMENT AND  
INFORMATION TO INTERESTED  
PERSONS**

<<Ward's Name>>,

☐ a Minor

☐ an Adult

(Assigned to the Honorable  
<<Judicial  
Officer>> )

The welfare and best interest of the person named above ("your ward") are matters of great concern to this Court. By accepting appointment as guardian you have subjected yourself to the power and supervision of the Court. Therefore, to assist you in the performance of your duties, this order is entered. You are required to be guided by it and comply with its provisions, as it relates to your duties as guardian of your ward to your duties as his/her guardian as follows:

1. You have powers and responsibilities similar to those of a parent of a minor child, except that you are not legally obligated to contribute to the support of your ward from your own funds.

2. Unless the order appointing you provides otherwise, your duties and responsibilities include (but are not limited to) making appropriate arrangements to see that your ward's personal needs (such as food, clothing, and shelter) are met.
3. You are responsible for making decisions concerning your ward's educational, social, and religious activities. If your ward is 14 years of age or older, you must take into account the ward's preferences to the extent they are known to you or can be discovered with a reasonable amount of effort.
4. You are responsible for making decisions concerning your ward's medical needs. Such decisions include (but are not limited to) the decision to place your ward in a nursing home or other health care facility and the employment of doctors, nurses, or other professionals to provide for your ward's health care needs. However, you are to use the least restrictive means and environment available that meet your ward's needs.
5. You may arrange for medical care to be provided even if your ward does not wish to have it, **but you may not place your ward in a level one behavioral health facility against your ward's will unless the Court specifically has authorized you to consent to such placement.**
6. You may handle small amounts of money or property belonging to your ward without being appointed as a conservator. As a general rule, "small amount" means that the ward does not receive income (from all sources) exceeding \$10,000.00 per year, does not accumulate excess funds exceeding that amount, and does not own real property. If more than these amounts come into your possession, or are accumulated by you, you are required to petition the Court for the appointment of a conservator.
7. If you handle any money or property belonging to your ward, you have a duty to do each of the following:
  - a. Care for and protect your ward's personal effects;
  - b. Apply any monies you receive for your ward's current support, care, and education needs;
  - c. Conserve any excess funds not so spent for your ward's future needs;
  - d. Maintain your ward's funds in a separate account, distinct from your own and identified as belonging to the ward;
  - e. Maintain records of all of the ward's property received and expended during the period of the guardianship;
  - f. Account to your ward or your ward's successors at the termination of the guardianship, if requested; and

- g. Not purchase, lease, borrow, or use your ward's property or money for your benefit or anyone else's, without prior Court approval.
- 8. You shall not accept any remuneration of any kind for placing your ward in a particular nursing home or other care facility, using a certain doctor, or using a certain lawyer. "Remuneration" includes, but is not limited to, direct or indirect payments of money, "kickbacks," gifts, favors, and other kinds of personal benefits.
- 9. You will need to obtain a certified copy of the letters that are issued to you by the clerk of the superior court. Your certified copy is proof of your authority to act as guardian of your ward, and you should have this document available when acting on behalf of your ward. You may need to obtain additional (or updated) copies from time to time for delivery to, or inspection by, the people with whom you are dealing.
- 10. You are required to report annually, in writing, with respect to your ward's residence, physical and mental health, whether there still is a need for a guardian, and (if there is no conservator) your ward's financial situation. Your report is due each year on the anniversary date of your appointment.
- 11. If your ward's physical address changes, you shall notify the court by updating the probate information form within three days of learning of the change in your ward's physical address. If your ward dies, you shall notify the court in writing of the ward's death within ten days of learning that the ward has died.
- 12. You must be conscious at all times of the needs and best interests of your ward. If the circumstances that made a guardianship necessary should end, you are responsible for petitioning the Court to terminate the guardianship and obtaining your discharge as guardian. Even if the guardianship should terminate by operation of law, you will not be discharged from your responsibilities until you have obtained an order from this Court discharging you.
- 13. If you become unable to continue with your duties for any reason, you (or your guardian or conservator, if any) must petition the Court to accept your resignation and appoint a successor. If you should die, your personal representative or someone acting on your behalf must advise the Court and petition for the appointment of a successor.
- 14. If you have any questions about the meaning of this order or the duties that it and the statutes impose upon you by reason of your appointment as guardian, you should consult an attorney or petition the Court for instructions.
- 15. If you are not a licensed fiduciary and are not related by blood or marriage to the ward, you are not entitled to compensation for your services as the ward's guardian. *See* A.R.S. § 14-5651(J)(1).
- 16. **WITHIN THIRTY (30) DAYS AFTER YOUR LETTERS OF GUARDIAN ARE ISSUED, YOU MUST MAIL A COPY OF THIS *ORDER TO GUARDIAN AND ACKNOWLEDGE-***

MENT AND INFORMATION TO INTERESTED PERSONS TO THE FOLLOWING:

- A. YOUR WARD;
- B. YOUR WARD'S ATTORNEY, SPOUSE, PARENTS, AND ADULT CHILDREN;
- C. YOUR WARD'S CONSERVATOR IF ONE HAS BEEN APPOINTED FOR YOUR WARD; AND
- D. ANY PERSON WHO HAS FILED A DEMAND FOR NOTICE IN CONNECTION WITH THIS MATTER.

This is only an outline of some of your duties as guardian. It is your responsibility to obtain proper legal advice about your duties. Failure to do so may result in personal financial liability for any losses.

**WARNING: FAILURE TO OBEY THE ORDERS OF THIS COURT AND THE STATUTORY PROVISIONS RELATING TO GUARDIANS MAY RESULT IN YOUR REMOVAL FROM OFFICE AND OTHER PENALTIES. IN SOME CIRCUMSTANCES, YOU MAY BE HELD IN CONTEMPT OF COURT, AND YOUR CONTEMPT MAY BE PUNISHED BY CONFINEMENT IN JAIL, A FINE, OR BOTH.**

THIS ORDER SHALL BE EFFECTIVE ON \_\_\_\_\_, THE MINOR'S EIGHTEENTH BIRTHDAY.

DATED this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
<<Judicial Officer>>  
<Judge/Commissioner-Judge Pro Tem>  
Superior Court of Arizona in <<county>>  
County

#### ACKNOWLEDGEMENT

The undersigned acknowledges receiving a copy of this order and agrees to be bound by its provisions, whether or not he or she read it before signing, as long as he or she is guardian.

\_\_\_\_\_  
<<Guardian Name>>

\_\_\_\_\_  
Date

**Form 3. Order to Conservator and Acknowledgement AND INFORMATION TO INTERESTED PERSONS**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing** [ ] **Self** or [ ] **Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

In the Matter of the Conservatorship of

No. <<Case No.>>

**ORDER TO CONSERVATOR AND  
ACKNOWLEDGEMENT AND  
INFORMATION TO INTERESTED  
PERSONS**

<<Protected Person's Name>>,

☐ a Minor

☐ an Adult

(Assigned to the Honorable  
<<Judicial  
Officer>> )

The welfare and best interest of the person named above ("your protected person") are matters of great concern to this Court. By accepting appointment as conservator you have subjected yourself to the power and supervision of the Court. Therefore, to assist you in the performance of your duties, this order is entered. You must be guided by it and comply with its provisions, as it relates to your duties as conservator of your protected person. As conservator, you must:

1. Immediately locate, identify, secure, and inventory all of the assets of the protected person and make proper arrangements for their protection, such as changing the locks on the house, renting a safe deposit box for important documents, etc.
2. Immediately begin to take title to all of the protected person's property. The property should be titled in the name of the conservatorship: “(Your name), as Conservator(s) of the estate of (protected person's name)” or “(protected person's name), by (your name), Conservator.” Unless otherwise ordered by the court, do not put the protected person's funds into joint accounts, trust accounts (“in trust for”), or payable on death (POD) accounts. Do not list yourself as beneficiary on any bank accounts or other assets belonging to the protected person.
3. If the Court has ordered you to place funds in a restricted account, you must immediately file a receipt from the bank or financial institution showing that you have deposited the money in an account that the bank has restricted in accordance with the Court order. The receipt should include the name and address of the financial institution, the type of account, the account number, and the amount deposited.
4. Record certified copies of your letters of conservator in each county in Arizona where the protected person owns property in order to protect title to those properties. If the protected person owns property in another state, record letters in the county in that state in which the property is located as well.
5. File your formal inventory with the Court no more than 90 days after your Letters of Conservator, whether temporary or permanent, were first issued. If you are filing it without an attorney, be sure to put the case name and number on all papers you file with the Court.
6. Keep detailed records of all receipts and expenditures you make on behalf of the protected person, including bills, receipts, bank statements, tax returns, bills of sale, promissory notes, etc. Open a separate conservatorship checking account for deposit of your protected person's income and other receipts and payment of all bills and expenses. Avoid dealing in cash and do not write checks to “cash.”
7. Establish a budget, pay the protected person's debts when they become due, and properly invest the protected person's assets. You may hire accountants, attorneys, and other advisors to help you carry out your duties as the size and the extent of the conservatorship estate may dictate.
8. Keep detailed records of the time you are spending in identifying, managing, and protecting the conservatorship estate in case you later decide to ask the Court to be paid for your time from the conservatorship estate.
9. File annual accountings with the Court. Unless otherwise ordered by the Court, your first accounting must reflect all activity relating to the conservatorship from the date your letters of conservator, whether temporary or permanent, were first issued through and including the last day of the ninth month after the date your letters of permanent conservator were issued

and must be filed with the court on or before the first anniversary date of the issuance of your letters of permanent conservator. Unless otherwise ordered by the Court, all subsequent accountings shall reflect all activity relating to the conservatorship estate from the ending date of the most recent previously filed accounting through and including the last date of the twelfth month thereafter, and must be filed with the court on or before the anniversary date of the issuance of your letters of permanent conservator. Each accounting must list all conservatorship property at the beginning of the accounting period and the conservatorship property at the end of the accounting period, and must describe all money and property received or disbursed by you during the accounting period. As to money and property received, you must provide the date of each receipt, the source of the receipt, the purpose of the receipt, and the amount of the receipt. As to money and property disbursed, you must provide the date of each disbursement, the payee/distributee, the purpose of the disbursement, and the amount of the disbursement. With each accounting, you also must submit a bank statement or financial account statement that supports the ending balances of each account shown on the accounting.

10. **NEVER** use any of the protected person's money or property for any reason other than for the protected person's direct benefit. You may not profit in any way from access to the protected person's assets. You have a legal duty of fairness and impartiality to the protected person. Neither you, your friends, nor other family members may profit by dealing in the assets of the conservatorship estate. You must be cautious and prudent in investing the protected person's assets.
11. You must not make speculative investments. Do not purchase merchandise or services that the protected person would have considered extravagant or inappropriate for his/her lifestyle prior to your appointment. Use the assets to maintain the safety, health and comfort of the protected person, bearing in mind that the protected person may have no additional sources of income for the remainder of his/her life.
12. The conservatorship terminates only upon the entry of a court order terminating the conservatorship. The court will enter such an order only after you, the protected person, or another interested person files a petition requesting that the conservatorship be terminated. If the protected person is a minor, such a petition should be filed after the minor becomes 18 years of age, after the conservatorship estate has been exhausted, or after the death of the protected person, whichever occurs first. If the protected person is an adult, such a petition should be filed if the protected person no longer needs a conservator (either because the protected person's disability has ceased or because the conservatorship estate has been exhausted) or after the protected person dies. Unless otherwise ordered by the court or unless, in the case of the protected person's death, you comply with A.R.S. § 14-5419(F), you will need to file a final accounting with the court before you can be discharged of liability in connection with the conservatorship and before your bond is exonerated.
13. If you have any questions as to your duties as a conservator, contact an attorney who handles conservatorships before taking any action.

14. If you are not a licensed fiduciary and are not related by blood or marriage to the protected person, you are not entitled to compensation for your services as the ward's conservator. *See* A.R.S. § 14-5651(J)(1).
15. WITHIN THIRTY (30) DAYS AFTER YOUR LETTERS OF CONSERVATOR ARE ISSUED, YOU MUST MAIL A COPY OF THIS *ORDER TO CONSERVATOR AND ACKNOWLEDGEMENT AND INFORMATION TO INTERESTED PERSONS* TO THE FOLLOWING:
- A. YOUR PROTECTED PERSON IF YOUR PROTECTED PERSON IS AT LEAST 14 YEARS OF AGE;
  - B. YOUR PROTECTED PERSON'S ATTORNEY, SPOUSE, PARENTS, AND ADULT CHILDREN;
  - C. YOUR PROTECTED PERSON'S GUARDIAN IF ONE HAS BEEN APPOINTED FOR YOUR PROTECTED PERSON; AND
  - D. ANY PERSON WHO HAS FILED A DEMAND FOR NOTICE IN CONNECTION WITH THIS MATTER.

This is an outline of only some of your duties as conservator. It is your responsibility to obtain proper legal advice about your duties. Failure to do so may result in personal financial liability for any losses.

**WARNING: FAILURE TO OBEY THE ORDERS OF THIS COURT AND THE STATUTORY PROVISIONS RELATING TO GUARDIANS MAY RESULT IN YOUR REMOVAL FROM OFFICE AND OTHER PENALTIES. IN SOME CIRCUMSTANCES, YOU MAY BE HELD IN CONTEMPT OF COURT, AND YOUR CONTEMPT MAY BE PUNISHED BY CONFINEMENT IN JAIL, A FINE, OR BOTH.**

THIS ORDER SHALL BE EFFECTIVE ON \_\_\_\_\_, THE MINOR'S EIGHTEENTH BIRTHDAY.

DATED this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
<<Judicial Officer>>  
<Judge/Commissioner-Judge Pro Tem>  
Superior Court of Arizona in <<County>> County

## ACKNOWLEDGEMENT

I, the undersigned, acknowledge receiving a copy of this order and agree to be bound by its provisions, whether or not I read it before signing, as long as I am conservator.

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<<Conservator Name>>

---

Date

**Form 4. Order to Guardian and Conservator and Acknowledgement AND INFORMATION TO INTERESTED PERSONS**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing [ ] Self or [ ] Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

In the Matter of the Guardianship of  
and Conservatorship for

No. <<Case No.>>

**ORDER TO GUARDIAN AND  
CONSERVATOR AND  
ACKNOWLEDGEMENT AND  
INFORMATION TO INTERESTED  
PERSONS**

<<Ward's Name>>,

☐ a Minor

☐ an Adult

(Assigned to the Honorable

<<Judicial

Officer>> )

The welfare and best interest of the person named above (“your ward” and “protected person”) are matters of great concern to this Court. By accepting appointment as guardian and conservator you have subjected yourself to the power and supervision of the Court. Therefore, to assist you in the performance of your duties, this order is entered. You are required to be guided by it and comply with its provisions because it relates to your duties as guardian of your ward and conservator of your protected person, as follows:

## **GUARDIAN(S)**

1. You have powers and responsibilities similar to those of a parent of a minor child, except that you are not legally obligated to contribute to the support of your ward from your own funds.
2. Unless the order appointing you provides otherwise, your duties and responsibilities include (but are not limited to) making appropriate arrangements to see that your ward's personal needs (such as food, clothing, and shelter) are met.
3. You are responsible for making decisions concerning your ward's educational, social, and religious activities. If your ward is 14 years of age or older, you must take into account the ward's preferences to the extent they are known to you or can be discovered without unreasonable effort.
4. You are responsible for making decisions concerning your ward's medical needs. Such decisions include (but are not limited to) the decision to place your ward in a nursing home or other health care facility and the employment of doctors, nurses, or other professionals to provide for your ward's health care needs. However, you are to use the least restrictive means and environment available that meet your ward's needs.
5. You may arrange for medical care to be provided even if your ward does not wish to have it, **but you may not place your ward in a level one behavioral health facility against your ward's will unless the Court specifically has authorized you to consent to such placement.**
6. You may handle small amounts of money or property belonging to your ward without being appointed conservator. As a general rule, "small amount" means that the ward does not receive income (from all sources) exceeding \$10,000 per year, does not accumulate excess funds exceeding that amount, and does not own real property. If more than these amounts come into your possession, or are accumulated by you, you are required to petition for the appointment of a conservator.
7. If you handle any money or property belonging to your ward, you have a duty to do each of the following:
  - a. Care for and protect your ward's personal effects;
  - b. Apply any monies you receive for your ward's current support, care, and education needs;
  - c. Conserve any excess funds not so spent for your ward's future needs;
  - d. Maintain your ward's funds in a separate account, distinct from your own and identified as belonging to the ward;
  - e. Maintain records of all of the ward's property received and expended during the period of

the guardianship;

- f. Account to your ward or your ward's successors at the termination of the guardianship, ~~if requested;~~ and
  - g. Not purchase, lease, borrow, or use your ward's property or money for your benefit or anyone else's, without prior Court approval.
8. You shall not accept any remuneration of any kind for placing your ward in a particular nursing home or other care facility, using a certain doctor, or using a certain lawyer. "Remuneration" includes, but is not necessarily limited to, direct or indirect payments of money, "kick-backs," gifts, favors, and other kinds of personal benefits.
  9. You will need to obtain a certified copy of the letters that are issued to you by the clerk of the superior court. Your certified copy is proof of your authority to act as guardian of your ward, and you should have the document available when acting on behalf of your ward. You may need to obtain additional (or updated) copies from time to time for delivery to, or inspection by, the people with whom you are dealing.
  10. You are required to report annually, in writing, with respect to your ward's residence, physical and mental health, whether there still is a need for a guardian, and your ward's financial situation. Your report is due each year on the anniversary date of your appointment.
  11. If your ward's physical address changes, you shall notify the court by updating the probate information form within three days of learning of the change in your ward's physical address. If your ward dies you shall notify the court in writing of the ward's death within ten days of learning that the ward has died.
  12. You must be conscious at all times of the needs and best interests of your ward. If the circumstances that made a guardianship necessary should end, you are responsible for petitioning the Court to terminate the guardianship and obtaining your discharge as guardian. Even if the guardianship should terminate by operation of law, you will not be discharged from your responsibilities until you have obtained an order from this Court discharging you.
  13. If you should be unable to continue with your duties for any reason, you (or your guardian or conservator, if any) must petition the Court to accept your resignation and appoint a successor. If you should die, your personal representative or someone acting on your behalf must advise the Court and petition for the appointment of a successor.
  14. If you have any questions about the meaning of this order or the duties that it and the statutes impose upon you by reason of your appointment as guardian, you should consult an attorney or petition the Court for instructions.
  15. If you are not a licensed fiduciary and are not related by blood or marriage to the ward, you are not entitled to compensation for your services as the ward's guardian and conservator. *See*

A.R.S. § 14-5651(J)(1).

## **CONSERVATOR(S)**

1. Immediately locate, identify, secure and inventory all of the assets of the protected person and make proper arrangements for their protection, such as changing the locks on the house, renting a safe deposit box for important documents, etc.
2. Immediately take title to all of the protected person's property. The property should be titled in the name of the conservatorship: “(Your name), as Conservator(s) of the estate of (protected person's name)” or “(protected person's name), by (your name), Conservator.” Unless otherwise ordered by the court, do not put the protected person's funds into joint accounts, trust accounts (“in trust for”), or payable on death (POD) accounts. Do not list yourself as beneficiary on any bank accounts or other assets belonging to the protected person.
3. If the Court has ordered you to place funds in a restricted account, you must immediately file a receipt from the bank or financial institution showing that you have deposited the money in an account that the bank has restricted in accordance with the Court order. The receipt should include the name and address of the financial institution, the type of account, the account number, and the amount deposited.
4. Record certified copies of your letters of conservator in each county in Arizona where the protected person owns property in order to protect title to those properties. If the protected person owns property in another state, record letters in the county in that state in which the property is located as well.
5. File your formal inventory with the Court no more than 90 days after your letters of conservator, whether temporary or permanent, were first issued. If you are filing it without an attorney, be sure to put the case name and number on all papers you file with the Court.
6. Keep detailed records of all receipts and expenditures you make on behalf of the protected person, including bills, receipts, bank statements, tax returns, bills of sale, promissory notes, etc. Open a separate conservatorship checking account for deposit of your protected person's income and other receipts and payment of all bills and expenses. Avoid dealing in cash and do not write checks to “cash.”
7. Establish a budget, pay the protected person's debts when they become due, and properly invest the protected person's assets. You may hire accountants, attorneys, and other advisors to help you carry out your duties as the size and the extent of the conservatorship estate may dictate.
8. Keep detailed records of the time you are spending in identifying, managing and protecting the conservatorship estate in case you later decide to ask the Court to be paid for your time from the conservatorship estate.

9. File annual accountings with the Court. Unless otherwise ordered by the Court, your first accounting must reflect all activity relating to the conservatorship from the date your letters of conservator, whether temporary or permanent, were first issued through and including the last day of the ninth month after the date your letters of permanent conservator were issued and must be filed with the court on or before the first anniversary date of the issuance of your letters of permanent conservator. Unless otherwise ordered by the Court, all subsequent accounting shall reflect all activity relating to the conservatorship estate from the ending date of the most recent previously filed accounting through and including the last date of the twelfth month thereafter and must be filed with the court on or before the anniversary date of the issuance of your letters of permanent conservator. Each accounting must list all conservatorship property at the beginning of the accounting period and the conservatorship property at the end of the accounting period, and must describe all money and property received or disbursed by you during the accounting period. As to money and property received, you must provide the date of each receipt, the source of the receipt, the purpose of the receipt, and the amount of the receipt. As to money and property disbursed, you must provide the date of each disbursement, the payee/distributee, the purpose of the disbursement, and the amount of the disbursement. With each accounting, you also must submit a bank statement or financial account statement that supports the ending balances of each account shown on the accounting.
10. **NEVER** use any of the protected person's money or property for any reason other than the protected person's direct benefit. You may not profit in any way from access to the protected person's assets. You have a legal duty of fairness and impartiality to the protected person. Neither you, your friends, nor other family members may profit by dealing in the assets of the conservatorship estate. You must be cautious and prudent in investing the protected person's assets.
11. You must not make speculative investments. Do not purchase merchandise or services that the protected person would have considered extravagant or inappropriate for his/her lifestyle prior to your appointment. Use the assets to maintain the safety, health and comfort of the protected person, bearing in mind that the protected person may have no additional sources of income for the remainder of his/her life.
12. The conservatorship terminates only upon the entry of a court order terminating the conservatorship. The court will enter such an order only after you, the protected person, or another interested person files a petition requesting that the conservatorship be terminated. If the protected person is a minor, such a petition should be filed after the minor becomes 18 years of age, after the conservatorship estate has been exhausted, or after the death of the protected person, whichever occurs first. If the protected person is an adult, such a petition should be filed if the protected person no longer needs a conservator (either because the protected person's disability has ceased or because the conservatorship estate has been exhausted) or after the protected person dies. Unless otherwise ordered by the court or unless, in the case of the protected person's death, you comply with A.R.S. § 14-5419(F), you will need to file a final accounting with the court before you can be discharged of liability in connection with the conservatorship and before your bond is exonerated.

13. If you have any questions as to your duties as a conservator, contact an attorney who handles conservatorships before taking any action.
14. WITHIN THIRTY (30) DAYS AFTER YOUR LETTERS OF GUARDIAN AND CONSERVATOR ARE ISSUED, YOU MUST MAIL A COPY OF THIS *ORDER TO GUARDIAN AND CONSERVATOR AND ACKNOWLEDGEMENT AND INFORMATION TO INTERESTED PERSONS* TO THE FOLLOWING:
- A. YOUR WARD/PROTECTED PERSON IF YOUR WARD/PROTECTED PERSON IS AT LEAST 14 YEARS OF AGE;
  - B. YOUR WARD/PROTECTED PERSON'S ATTORNEY, SPOUSE, PARENTS, AND ADULT CHILDREN; AND
  - C. ANY PERSON WHO HAS FILED A DEMAND FOR NOTICE IN CONNECTION WITH THIS MATTER.

This is an outline of only some of your duties as conservator. It is your responsibility to obtain proper legal advice about your duties. Failure to do so may result in personal financial liability for any losses.

**WARNING: FAILURE TO OBEY THE ORDERS OF THIS COURT AND THE STATUTORY PROVISIONS RELATING TO GUARDIANS AND CONSERVATORS MAY RESULT IN YOUR REMOVAL FROM OFFICE AND OTHER PENALTIES. IN SOME CIRCUMSTANCES, YOU MAY BE HELD IN CONTEMPT OF COURT, AND YOUR CONTEMPT MAY BE PUNISHED BY CONFINEMENT IN JAIL, A FINE, OR BOTH.**

THIS ORDER SHALL BE EFFECTIVE ON \_\_\_\_\_, THE MINOR'S EIGHTEETH BIRTHDAY.

DATED this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
<<Judicial Officer>>  
<Judge/Commissioner-Judge Pro Tem>  
Superior Court of Arizona in <<County>> County

## ACKNOWLEDGEMENT

I, the undersigned acknowledge receiving a copy of this order and agree to be bound by its provisions, whether or not I read it before signing, as long as I am guardian and conservator.

---

<<Guardian/Conservator's Name>>

---

Date

**FORM 5. PETITIONER'S GOOD FAITH ESTIMATE**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing** [ ] **Self or** [ ] **Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

IN THE MATTER OF THE CONSERVATOR-  
SHIP FOR

<<PROTECTED PERSON'S NAME>>,

☐ A MINOR

☐ AN ADULT

NO. <<CASE NO.>>

**PETITIONER'S**

**GOOD FAITH ESTIMATE**

☐ AMENDMENT

(ASSIGNED TO THE HONORABLE  
<<JUDICIAL

OFFICER>> )

**CONFIDENTIAL DOCUMENT**

*RULE 7, RULES PROBATE PROC.*

REQUIRED ATTACHMENTS, WHICH ARE TO BE ATTACHED IN THE FOLLOWING  
ORDER:

☐ SCHEDULE 1: GOOD FAITH ESTIMATE

☐ SUPPORTING DETAIL FOR SCHEDULE 1, AS NECESSARY

**PETITIONER'S CERTIFICATION**

I, THE UNDERSIGNED, ACKNOWLEDGE THAT I HAVE READ AND REVIEWED THIS FORM, ACCOMPANYING SCHEDULE AND ATTACHED SUPPLEMENTS, AND AFTER REASONABLE INQUIRY HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

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<<PETITIONER'S NAME>>

---

DATE

**FORM 5. CONTINUED**

**INSTRUCTIONS FOR FORM 5:**

**PETITIONER'S GOOD FAITH ESTIMATE**

**PURPOSE OF FORM:**

USE FORM 5 TO PREPARE A GOOD FAITH ESTIMATE OF DISBURSEMENTS THAT YOU, AS THE PETITIONER, ANTICIPATE DURING THE FIRST YEAR OF ADMINISTRATION OF THE PROPOSED CONSERVATORSHIP. THIS GOOD FAITH ESTIMATE IS REQUIRED BY RULE 30.1, ARIZONA RULES OF PROBATE PROCEDURE, AND MAY FORM THE BASIS FOR FINANCIAL ORDERS THE COURT MAY ENTER IF A CONSERVATOR IS APPOINTED.

OF COURSE, AT THE TIME OF FILING THE PETITION, A GOOD FAITH ESTIMATE MAY BE DIFFICULT, BECAUSE SOME INFORMATION ABOUT THE NEEDS OF THE PROPOSED PROTECTED PERSON MAY NOT BE AVAILABLE, JUST AS SOME OF THE CONSERVATORSHIP OPERATING COSTS MAY BE UNKNOWN.

THE JUDGE UNDERSTANDS THESE INHERENT CHALLENGES IN PREPARING A GOOD FAITH ESTIMATE AND UNDERSTANDS THAT THESE DIFFICULTIES MAY LIMIT YOUR ABILITY TO MAKE RELIABLE ESTIMATES OF SOME PROBABLE COSTS. **HOWEVER, AS THE PE-**

**TITIONER, YOU ARE REQUIRED TO SUBMIT A GOOD FAITH ESTIMATE BASED UPON THE INFORMATION THAT IS REASONABLY KNOWN BY YOU FOLLOWING REASONABLE EFFORTS TO OBTAIN THE NECESSARY INFORMATION.**

ADDITIONALLY, PLEASE PROVIDE A BRIEF DESCRIPTION OF EACH ESTIMATE ON EACH LINE OF THE STATEMENT. THIS IS NOT A REQUIREMENT TO PROVIDE SUPPORTING DOCUMENTATION, JUST A BRIEF DESCRIPTION OF THE RATIONALE OR BASIS FOR YOUR ESTIMATES.

IF YOU ARE UNABLE TO COMPLETE ALL OR PART OF A GOOD FAITH ESTIMATE, COMPLETE A WRITTEN STATEMENT ATTESTING TO YOUR DUE DILIGENCE AND DESCRIBING YOUR EFFORTS TO ACQUIRE ANY NEEDED INFORMATION WHICH WAS ULTIMATELY UNOBTAINABLE.

PLEASE NOTE: YOU ARE NOT REQUIRED TO PROVIDE AN ESTIMATE FOR MEDICAL COSTS; THIS INFORMATION IS COMMONLY UNAVAILABLE DUE TO PRIVACY CONSIDERATIONS. HOWEVER, IF YOU CAN MAKE A GOOD FAITH

ESTIMATE OF MEDICAL COSTS, YOU SHOULD DO SO.

**WHEN TO FILE:**

FORM 5 IS FILED AT THE TIME THE PETITION IS FILED BUT SHOULD BE FILED SEPARATELY AS A CONFIDENTIAL DOCUMENT; THE ESTIMATE IS NOT AVAILABLE FOR PUBLIC INSPECTION.

WHILE THE PETITION IS PENDING, YOU HAVE AN OBLIGATION TO AMEND YOUR GOOD FAITH ESTIMATE IF, AFTER FILING YOUR ORIGINAL FORM 5, YOU LEARN ADDITIONAL INFORMATION WHICH CHANGES YOUR ORIGINAL ESTIMATE. THE AMENDED FORM 5 SHALL BE FILED NOT LESS THAN FIVE (5) DAYS PRIOR TO THE HEARING ON THE PETITION.

**GENERAL INSTRUCTIONS:**

ALL REFERENCES IN THESE INSTRUCTIONS TO “YOU” REFER TO THE PETITIONER. ALL REFERENCES TO “YEAR” REFER TO THE FIRST TWELVE MONTHS FOLLOWING THE ISSUANCE OF LETTERS OF APPOINTMENT OF A CONSERVATOR.

FORM 5 REQUIRES ATTACHMENT OF SCHEDULE 1: GOOD FAITH ESTIMATE. IF THERE IS INSUFFICIENT SPACE ON SCHEDULE 1 FOR YOU TO PROVIDE ANY REQUIRED SUPPORTING DETAIL, YOU ARE

REQUIRED TO ATTACH THE SUPPORTING DETAIL AS SEPARATE PAGE(S).

AS TO ANY SUPPORTING DETAIL TO SCHEDULE 1, IDENTIFY THE LINE ON SCHEDULE 1 AND, IF APPROPRIATE, COLUMN BEING DESCRIBED.

**Helpful Suggestion:**

These instructions assume that Form 5 and SCHEDULE 1 are being completed manually with paper forms. However, Form 5 and SCHEDULE 1 are also available in an electronic format at no cost and will automate all of the calculations. Please see: [www.azcourts.gov](http://www.azcourts.gov)

**NOTICE:**

ANY ESTIMATES ALLOWED OR REQUIRED BY THESE INSTRUCTIONS ARE NOT DESIGNED OR INTENDED AS A BASIS FOR CIVIL LIABILITY, CRIMINAL LIABILITY, OR TO SERVE AS THE BASIS FOR LITIGANTS TO SEEK COLLATERAL REMEDIES AGAINST EACH OTHER OR OBTAIN TACTICAL ADVANTAGES IN PROCEEDINGS BEFORE A COURT.

**SPECIFIC INSTRUCTIONS:**

**SCHEDULE 1 (FORM 5): GOOD FAITH ESTIMATE**

**COLUMN INSTRUCTIONS:**  
SCHEDULE 1 CONSISTS OF THREE COLUMNS.

- COLUMN A INCLUDES THE ESTIMATED MONTHLY DISBURSEMENTS OF THE CONSERVATORSHIP. THESE ARE TYPICALLY RECURRING DISBURSEMENTS THAT REPEAT FROM MONTH-TO-MONTH.
- COLUMN B INCLUDES THE ESTIMATED ANNUAL DISBURSEMENTS. THIS INCLUDES ONE-TIME DISBURSEMENTS AND TWELVE MONTHS OF THE ESTIMATED MONTHLY DISBURSEMENTS DESCRIBED IN COLUMN A.
- COLUMN C INCLUDES YOUR DESCRIPTION OF THE ESTIMATED DISBURSEMENTS; IF ADDITIONAL SPACE IS REQUIRED, ATTACH SUPPORTING DETAIL.

**LINE INSTRUCTIONS:**

IF THE ESTIMATE FOR ANY LINE IS ZERO, ENTER 0.

IF THE ESTIMATE FOR ANY LINE IS UNKNOWN, WRITE "UNKNOWN" FOR THAT LINE.

AS TO EACH ENTRY, PROVIDE A BRIEF DESCRIPTION IN COLUMN C; IF ADDITIONAL SPACE IS REQUIRED, ATTACH SUPPORTING DETAIL ON A SEPARATE PAGE.

*ESTIMATED ONE-TIME, FIRST YEAR DISBURSEMENTS:*

**LINE 1 – ESTIMATED FIDUCIARY FEES AND COSTS UNTIL FILING OF INVENTORY:** ENTER IN COLUMN B

THE ONE-TIME, ESTIMATED FIDUCIARY FEES AND COSTS INCURRED OR PROJECTED TO BE INCURRED BY THE PROPOSED PROTECTED PERSON'S ESTATE UNTIL THE FILING OF THE INVENTORY AS REQUIRED BY ARIZONA REVISED STATUTES SECTION 14-5418. DO NOT ENTER ON LINE 1 THE REGULAR AND RECURRING MONTHLY FIDUCIARY FEES AND COSTS WHICH ARE PROPERLY ENTERED ON LINE 13.

MOST PROFESSIONAL FEES AND COSTS ARE SUBJECT TO THE STATEWIDE FEE GUIDELINES, WHICH ARE INCLUDED WITH THE RULES OF PROBATE PROCEDURE.

**LINE 2 – ESTIMATED FIDUCIARY'S ATTORNEY FEES & COSTS UNTIL FILING OF INVENTORY:** ENTER IN COLUMN B THE ONE-TIME, ESTIMATED FIDUCIARY'S ATTORNEY FEES AND COSTS INCURRED OR PROJECTED TO BE INCURRED BY THE PROPOSED PROTECTED PERSON'S ESTATE UNTIL THE FILING OF THE INVENTORY. DO NOT ENTER ON LINE 2 THE REGULAR AND RECURRING MONTHLY FIDUCIARY'S

ATTORNEY FEES AND COSTS WHICH ARE PROPERLY ENTERED ON LINE 14.

IN MAKING ANY ESTIMATES OF ATTORNEY FEES, YOU MAY ASSUME THAT THE PETITION WILL NOT BE SIGNIFICANTLY CONTESTED UNLESS YOU HAVE REASON TO BELIEVE THE PETITION WILL BE CONTESTED.

**LINE 3 – ESTIMATED PROTECTED PERSON'S ATTORNEY FEES & COSTS UNTIL FILING OF INVENTORY:** ENTER IN COLUMN B THE ONE-TIME, ESTIMATED PROTECTED PERSON'S ATTORNEY FEES AND COSTS INCURRED OR PROJECTED TO BE INCURRED BY THE PROPOSED PROTECTED PERSON'S ESTATE UNTIL THE FILING OF THE INVENTORY. DO NOT ENTER ON LINE 3 THE REGULAR AND RECURRING MONTHLY PROTECTED PERSON'S ATTORNEY FEES AND COSTS WHICH ARE PROPERLY ENTERED ON LINE 15.

**LINE 4 – ESTIMATED OTHER ONE-TIME, FIRST YEAR DISBURSEMENTS:** ENTER IN COLUMN B ANY OTHER KNOWN OR PROBABLE ONE-TIME DISBURSEMENTS DURING THE FIRST YEAR OF A CONSERVATORSHIP. PROVIDE A BRIEF DESCRIPTION AS SUPPORTING DETAIL.

**LINE 5 – TOTAL ESTIMATED ONE-TIME, FIRST YEAR DISBURSEMENTS:** ENTER IN COLUMN B THE SUM OF LINES 1 THROUGH 4.

**ESTIMATED MONTHLY, FIRST YEAR DISBURSEMENTS:**

**LINE 6 – ESTIMATED FOOD, CLOTHING, AND SHELTER:** ENTER IN COLUMN A THE MONTHLY ESTIMATED DISBURSEMENTS FOR GOODS OR SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE ESSENTIAL FOR SURVIVAL INCLUDING FOOD, CLOTHING, AND SHELTER; DO NOT INCLUDE MEDICAL COSTS.

FOR THE LIMITED PURPOSE OF ESTIMATING A DISBURSEMENT ON THIS LINE, DISBURSEMENTS FOR FOOD, CLOTHING, AND SHELTER REMAIN ESSENTIAL FOR SURVIVAL EVEN IF THERE ARE LESS EXPENSIVE ALTERNATIVES.

*FOR EXAMPLE: ENTER THE REGULAR FEES TO A CARE FACILITY, REQUIRED COMPANIONS OR CARE PROVIDERS, FOOD, CLOTHING, TOILETRIES, UTILITIES, OR HOUSEHOLD EXPENSES, INCLUDING HOME MORTGAGE PAYMENTS.*

**LINE 7 – ESTIMATED MEDICAL COSTS (OPTIONAL):** AN ENTRY ON LINE 7 IS OPTIONAL; YOU ARE NOT REQUIRED TO PROVIDE A GOOD FAITH ESTIMATE OF MEDICAL COSTS.

HOWEVER, IF YOU CAN PROVIDE A GOOD FAITH ESTIMATE FOR

MEDICAL COSTS AND IF YOU ELECT TO DO SO, ENTER IN COLUMN A THE MONTHLY ESTIMATED MEDICAL PAYMENTS FOR THE PROTECTED PERSON, INCLUDING BUT NOT LIMITED TO MEDICAL, DENTAL, OPTICAL, HEARING, MEDICAL EQUIPMENT AND SUPPLIES, PRESCRIPTION AND NON-PRESCRIPTION MEDICINES, INSURANCE PREMIUMS AND CO-PAYS.

**LINE 8 – ESTIMATED DIGNITY FUNDS:** ENTER IN COLUMN A THE ESTIMATED MONTHLY FUNDS THAT WILL BE RELEASED DIRECTLY TO THE PROTECTED PERSON AS A SPENDING ALLOWANCE. DO NOT ESTIMATE HOW THE PROTECTED PERSON MAY EXPEND THESE FUNDS; THESE FUNDS ARE NO LONGER CONSIDERED PART OF THE CONSERVATORSHIP ESTATE.

**LINE 9 – ESTIMATED DEBT SERVICE ON LIABILITIES:** ENTER IN COLUMN A THE ESTIMATED MONTHLY DEBT SERVICE PAYMENTS ON DEBTS, SUCH AS LOANS AND PERSONAL DEBTS OF THE PROTECTED PERSON.

*PLEASE NOTE: DO NOT INCLUDE THE HOME MORTGAGE PAYMENT ON THE RESIDENCE WHERE THE PROTECTED PERSON RESIDES; THIS IS INCLUDED ON LINE 6.*

**LINE 10 – ESTIMATED DISCRETIONARY EXPENDITURES:** ENTER IN COLUMN A THE ESTIMATED MONTHLY DISCRETIONARY EXPENDITURES.

DISCRETIONARY EXPENDITURES INCLUDES ALL GOODS AND SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE NOT ESSENTIAL FOR SURVIVAL BUT ARE DESIGNED TO IMPROVE OR PROLONG THE QUALITY AND ENJOYMENT OF LIFE FOR THE PROTECTED PERSON, SUCH AS ENTERTAINMENT AND VACATION COSTS. DISCRETIONARY CARE DOES NOT INCLUDE EXPENDITURES THAT ARE ESTIMATED ON ANOTHER LINE ON SCHEDULE 1.

**LINE 11 – ESTIMATED OTHER DISBURSEMENTS FOR PROTECTED PERSON:** ENTER IN COLUMN A ANY OTHER ESTIMATED MONTHLY DISBURSEMENTS FOR THE PROTECTED PERSON THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, INCLUDING ESTIMATED DISBURSEMENTS MADE FOR A DEPENDENT OF THE PROTECTED PERSON.

**LINE 12 – TOTAL ESTIMATED FOR PROTECTED PERSON:** ENTER IN COLUMN A THE SUM OF LINES 6 THROUGH 11.

**LINE 13 – ESTIMATED FIDUCIARY FEES AND COSTS, EX-**

**CLUDING LINE 1:** ENTER IN COLUMN A THE ESTIMATED MONTHLY DISBURSEMENTS FOR FIDUCIARY FEES AND COSTS, EXCLUDING ONE-TIME, FIRST YEAR DISBURSEMENTS MADE UNTIL THE FILING OF THE INVENTORY. SAID ANOTHER WAY, DO NOT INCLUDE ANY FEES AND COSTS INCLUDED ON LINE 1.

FEES ARE COMPENSATION PAID TO THE FIDUCIARY. COSTS INCLUDE ADMINISTRATIVE CHARGES THAT ARE AUTHORIZED IN THE STATEWIDE FEE GUIDELINES, SUCH AS FILING FEES AND POSTAGE. COSTS DO NOT INCLUDE FUNDS ADVANCED FOR THE BENEFIT OF A PROTECTED PERSON, SUCH AS DISBURSEMENTS FOR FOOD, CLOTHING AND SHELTER.

**LINE 14 – ESTIMATED FIDUCIARY’S ATTORNEY FEES AND COSTS, EXCLUDING LINE 2:** ENTER IN COLUMN A THE ESTIMATED MONTHLY FIDUCIARY’S ATTORNEY FEES AND COSTS, EXCLUDING ONE-TIME, FIRST YEAR DISBURSEMENTS MADE UNTIL THE FILING OF THE INVENTORY. SAID ANOTHER WAY, DO NOT INCLUDE ANY FEES AND COSTS INCLUDED ON LINE 2.

**LINE 15 – ESTIMATED PROTECTED PERSON’S ATTORNEY FEES AND COSTS, EXCLUDING LINE 3:** ENTER IN COLUMN A THE

ESTIMATED MONTHLY PROTECTED PERSON’S ATTORNEY FEES AND COSTS, INCLUDING FEES AND COSTS TO ANY COURT-APPOINTED COUNSEL OR GUARDIAN AD LITEM; DO NOT INCLUDE ONE-TIME, FIRST YEAR DISBURSEMENTS MADE UNTIL THE FILING OF THE INVENTORY. SAID ANOTHER WAY, DO NOT INCLUDE ANY FEES AND COSTS INCLUDED ON LINE 3.

**LINE 16 – ESTIMATED OTHER ADMINISTRATIVE FEES AND COSTS:** ENTER IN COLUMN A THE ESTIMATED MONTHLY DISBURSEMENTS THAT ARE AN ADMINISTRATIVE FEE OR COST OF THE CONSERVATORSHIP THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, SUCH AS A FINANCIAL ADVISOR OR ACCOUNTANT.

PROVIDE A BRIEF DESCRIPTION EXPLAINING ANY ESTIMATED OTHER ADMINISTRATIVE FEE AND COST.

**LINE 17 – TOTAL ESTIMATED ADMINISTRATION DISBURSEMENTS:** ENTER IN COLUMN A THE SUM OF LINES 13 THROUGH 16.

**LINE 18 – TOTAL ESTIMATED MONTHLY DISBURSEMENTS:** ENTER THE SUM OF LINES 12 AND 17 IN COLUMN A.

**LINE 19 – TOTAL ESTIMATED ANNUAL DISBURSEMENTS:** IF YOU HAVE NOT ALREADY DONE SO, MULTIPLY ALL THE ENTRIES IN COLUMN A BY 12 AND ENTER EACH RESULT IN COLUMN B. ENTER THE SUM OF LINES 5, 12 AND 17 IN COLUMN B.

**LINE 20 – DUE DILIGENCE STATEMENT:** IF YOU ENTERED “UNKNOWN” ON ANY LINE OF THE GOOD FAITH ESTIMATE, EXCEPT FOR MEDICAL COSTS, YOU ARE REQUIRED TO DESCRIBE THE EFFORTS TAKEN TO ACQUIRE ANY NEEDED INFORMATION, WHICH WAS ULTIMATELY UNOBTAINABLE AT THE TIME OF THE GOOD FAITH ESTIMATE.

**FORM 5: PETITIONER’S GOOD FAITH ESTIMATE:**

FORM 5 IS LARGELY A SELF-EXPLANATORY DOCUMENT; IT SERVES AS A COVERSHEET FOR YOUR GOOD FAITH ESTIMATE.

WHEN FILING FORM 5, YOU ARE REQUIRED TO ATTACH SCHEDULE 1. YOU MAY ATTACH SUPPORTING DETAIL IF THE SPACE PROVIDED ON SCHEDULE 1 IS INSUFFICIENT FOR YOUR DESCRIPTION OF ESTIMATED DISBURSEMENT. CHECK EACH BOX ON FORM 5 FOR EACH INCLUDED ATTACHMENT.

WHEN AMENDING FORM 5, INCLUDE ANY ATTACHMENTS THAT ARE CHANGED AS A RESULT OF THE AMENDMENT. CHECK EACH BOX ON AN AMENDED FORM 5 FOR EACH INCLUDED ATTACHMENT.

ORGANIZE ALL REQUIRED ATTACHMENTS IN THE SAME ORDER AS SHOWN ON FORM 5.

SIGN FORM 5 WHEN YOU ARE FINISHED AND HAVE REVIEWED THE FORM AND ALL REQUIRED ATTACHMENTS. WHEN YOU SIGN, YOU ARE CERTIFYING THAT YOU HAVE READ AND REVIEWED THE ENTIRE REPORT AND, AFTER REASONABLE INQUIRY, YOU HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF.

IF THE PETITION TO APPOINT A CONSERVATOR IS GRANTED, THE CONSERVATOR WILL USE FORM 6 IF THE COURT REQUIRES AN OPERATING BUDGET. A BUDGET IS TYPICALLY DUE 90 DAYS AFTER ISSUANCE OF LETTERS OF APPOINTMENT. AT THE TIME OF THE FIRST ANNUAL CONSERVATOR’S ACCOUNT, THE CONSERVATOR WILL USE FORM 7. INSTRUCTIONS ARE INCLUDED WITH EACH FORM.

**FORM 6. CONSERVATOR'S 90 DAY REPORT**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing [ ] Self or [ ] Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE  
COUNTY OF <<COUNTY>>

IN THE MATTER OF THE  
  
CONSERVATORSHIP FOR

<<PROTECTED PERSON'S NAME>>,

☐ A MINOR

☐ AN ADULT

NO. <<CASE NO.>>

**CONSERVATOR'S**

**90 DAY REPORT**

☐ AMENDMENT

(ASSIGNED TO THE HONORABLE  
<<JUDICIAL  
OFFICER>> )

**CONFIDENTIAL DOCUMENT**

*RULE 7, RULES PROBATE PROC.*

REQUIRED ATTACHMENTS, WHICH ARE TO BE ATTACHED IN THE FOLLOWING ORDER:

- ☐ INVENTORY
- ☐ SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS
- ☐ SCHEDULE 2: STATEMENT OF NET ASSETS
- ☐ SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 1
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 2
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 3

**CONSERVATOR'S CERTIFICATION**

I, THE UNDERSIGNED, ACKNOWLEDGE THAT I HAVE READ AND REVIEWED THIS FORM, ACCOMPANYING SCHEDULES AND ATTACHED SUPPLEMENTS, AND AFTER REASONABLE INQUIRY HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

---

<<CONSERVATOR NAME>>

---

DATE

## **FORM 6. CONTINUED**

### **INSTRUCTIONS FOR FORM 6:**

#### **FIRST CONSERVATOR'S ACCOUNT**

##### **PURPOSE OF FORM:**

USE FORM 6 TO PREPARE AND REPORT THE "90 DAY REPORT", WHICH INCLUDES AN INVENTORY, INITIAL BUDGET, AND INITIAL CALCULATION OF THE SUSTAINABILITY OF THE CONSERVATORSHIP.

THIS FORM IS THE PRECURSOR TO FILING THE FIRST CONSERVATOR'S ACCOUNT ON FORM 7, AND EACH SUBSEQUENT CONSERVATOR'S ACCOUNT ON FORM 8, UNTIL YOU FILE YOUR FINAL ACCOUNT ON FORM 9. IF YOU ARE REQUIRED TO PROVIDE A BUDGET WITH YOUR ANNUAL CONSERVATOR'S ACCOUNT, REPORT THE BUDGET ON EACH RESPECTIVE FORM.

IF THIS CONSERVATORSHIP CONSISTS OF A SMALL ESTATE OR HAS VERY LITTLE ACTIVITY, YOU CAN ASK THE COURT TO SIMPLIFY YOUR FILING REQUIREMENTS, SUCH AS:

- FILING ONLY AN INVENTORY, RATHER THAN A COMPLETE FORM 6, AND
- FILING FORM 10 FOR EACH OF YOUR CONSERVATOR'S ACCOUNTS, WHICH IS A SIMPLI-

FIED ANNUAL REPORTING FORM.

HOWEVER, YOU MUST FILE THE DETAILED REPORTS, UNLESS SIMPLIFIED REPORTING PROCEDURES ARE AUTHORIZED BY THE COURT.

##### **WHEN TO FILE:**

GENERALLY, A CONSERVATOR IS REQUIRED TO FILE THREE REPORTS 90 DAYS AFTER THEIR APPOINTMENT: THE INVENTORY, INITIAL BUDGET, AND AN INITIAL CALCULATION OF SUSTAINABILITY OF THE CONSERVATORSHIP. ALL THREE REQUIRED REPORTS ARE INCLUDED IN FORM 6, WHICH IS A COMPREHENSIVE 90 DAY REPORT.

HOWEVER, YOU MUST REVIEW THE COURT'S ORDERS IN YOUR CASE, WHICH MAY ESTABLISH A DIFFERENT DUE DATES OR DIFFERENT REPORTING REQUIREMENTS THAT THE CONSERVATOR IS REQUIRED TO FOLLOW, SINCE EVERY CONSERVATORSHIP IS UNIQUE TO SOME DEGREE.

FORM 6 IS FILED AS A CONFIDENTIAL DOCUMENT; THE REPORT IS NOT AVAILABLE FOR PUBLIC INSPECTION.

## **GENERAL INSTRUCTIONS:**

ALL REFERENCES IN THESE INSTRUCTIONS TO “YOU” REFER TO THE CONSERVATOR, AND ALL REFERENCES TO “YEAR” REFER TO THE REPORTING OR ACCOUNTING PERIOD, EVEN THOUGH THE FIRST CONSERVATOR’S ACCOUNT TYPICALLY COVERS A NINE MONTH PERIOD.

UNLESS OTHERWISE ORDERED BY THE COURT, FORM 6 REQUIRES ATTACHMENTS, INCLUDING BUT NOT LIMITED TO THE OFFICIAL INVENTORY; SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS; SCHEDULE 2: STATEMENT OF NET ASSETS; AND SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP. IN ADDITION TO THE REQUIRED SCHEDULES, CERTAIN ANSWERS REQUIRE SUPPORTING DETAIL, WHICH ARE ALSO REQUIRED ATTACHMENTS TO FORM 6. AS TO ANY SUPPORTING DETAIL, IDENTIFY THE SCHEDULE, LINE AND, IF APPROPRIATE, COLUMN THAT IS DETAILED.

YOU SHOULD COMPLETE THE INVENTORY AND THEN THE REQUIRED SCHEDULES PRIOR TO COMPLETING FORM 6, BECAUSE FORM 6 IS ESSENTIALLY A COVERSHEET AS YOU GATHER TOGETHER YOUR COMPLETE REPORT, AND IT INCLUDES A CERTIFICATION THAT THE REPORT IS

TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF. DON’T SIGN THIS CERTIFICATION UNTIL YOU HAVE READ AND REVIEWED THE COMPLETED REPORT.

### **Helpful Suggestion:**

These instructions assume that Form 6 and all schedules are being completed manually on paper forms. However, Form 6 and all schedules are also available in an electronic format at no cost and will automate all of the calculations. Please see: [www.azcourts.gov](http://www.azcourts.gov)

## **NOTICE:**

ANY ESTIMATES ALLOWED OR REQUIRED BY THESE INSTRUCTIONS ARE NOT DESIGNED OR INTENDED AS A BASIS FOR CIVIL OR CRIMINAL LIABILITY. NEITHER IS IT INTENDED TO BE THE BASIS FOR LITIGANTS TO SEEK COLLATERAL REMEDIES AGAINST EACH OTHER OR TO OBTAIN TACTICAL ADVANTAGES IN PROCEEDINGS BEFORE A COURT.

## **SPECIFIC INSTRUCTIONS:**

### **INVENTORY:**

AN INVENTORY IS REQUIRED FROM A CONSERVATOR AND IS INCLUDED AS AN ATTACHMENT

TO FORM 6. PLEASE SEE SECTION 14-5418 ARIZONA REVISED STATUTES AND ARIZONA PROBATE RULE 30.

UNLESS OTHERWISE ORDERED BY THE COURT, DO NOT INCLUDE ANY PROPERTY IN YOUR INVENTORY THAT IS TITLED IN THE NAME OF A DIFFERENT LEGAL ENTITY, SUCH AS PROPERTY HELD BY A TRUST OR CORPORATION, UNLESS YOU AS CONSERVATOR CAN EXERCISE A POWER OF DIRECTION OVER THE ASSET. A POWER OF DIRECTION INCLUDES THE ABILITY TO DIRECT THE OTHER LEGAL ENTITY TO TRANSFER TITLE OR POSSESSION TO THE PROPERTY.

WHEN LISTING THE VALUE OF ALL ASSETS DO NOT DEDUCT ANY LIENS OR MORTGAGES. REPORT DEBTS SEPARATELY AS LIABILITIES BUT IDENTIFY IF ANY DEBT IS SECURED AGAINST ANY PARTICULAR ASSET.

**SCHEDULE 1 (FORM 6): STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**COLUMN INSTRUCTIONS:**

SCHEDULE 1 CONSISTS OF COLUMNS THAT MOSTLY DO NOT APPLY TO FORM 6. ONLY COLUMN F IS UTILIZED WITH FORM 6. **PLEASE NOTE: COLUMNS A THROUGH E, AS WELL AS COL-**

**UMN G, ARE NOT USED ON FORM 6 AND ARE INTENTIONALLY LEFT BLANK.**

**COLUMN F – BUDGET CURRENT YEAR:** COMPLETE COLUMN F IF THE COURT REQUIRES A BUDGET FOR THE YEAR THAT IS JUST BEGINNING. THIS IS WHERE YOU PRESENT A BUDGET OF RECEIPTS AND DISBURSEMENTS FOR THE COMING YEAR.

*PLEASE NOTE: UNLESS OTHERWISE DIRECTED BY THE COURT, YOUR BUDGET FOR THE CURRENT YEAR IS FOR THE FIRST NINE (9) MONTHS AFTER YOUR APPOINTMENT; THE FIRST BUDGET IS NOT FOR AN ENTIRE YEAR.*

**LINE INSTRUCTIONS:**

AS YOU DETERMINE WHAT TO ENTER ON EACH LINE, PLEASE REMEMBER THAT TRANSACTIONS ARE RECOGNIZED ON SCHEDULE 1 WHEN MONEY IS RECEIVED OR MONEY IS DISBURSED BY THE CONSERVATORSHIP. IN ACCOUNTING TERMS, TRANSACTIONS ARE RECOGNIZED ON A CASH BASIS: YOU LIST RECEIPTS AND DISBURSEMENTS WHEN MONEY EFFECTIVELY CHANGES HANDS.

*FOR EXAMPLE, IF A COST IS INCURRED BUT NOT PAID BEFORE THE END OF A REPORTING PERIOD,*

*THE COST IS NOT LISTED AS A DISBURSEMENT UNTIL PAID.*

*FOR EXAMPLE, IF A CHECK IS MAILED BEFORE THE END OF A REPORTING PERIOD BUT DOES NOT CLEAR THE BANK UNTIL EARLY IN THE NEXT REPORTING PERIOD, THE DISBURSEMENT IS TREATED AS PAID WHEN THE CHECK WAS MAILED.*

RECEIPTS REPORTED ON SCHEDULE 1 INCLUDE ANY MONEY, WHETHER INCOME TO THE ESTATE, LIQUIDATION OF ANY GENERAL ESTATE ASSET, OR THE PROCEEDS OF ANY LOAN TO THE ESTATE.

ONCE YOU DETERMINE WHICH COLUMNS OF SCHEDULE 1 ARE REQUIRED, COMPLETE EACH ROW AS FOLLOWS:

**LINE 1 – START DATE OF EACH PERIOD:** ENTER THE START DATE FOR EACH PERIOD.

*FOR EXAMPLE, IF A CONSERVATOR IS APPOINTED ON OCTOBER 1, 2011, THE FIRST BUDGET AND FIRST CONSERVATOR'S ACCOUNT WILL COVER THE NINE MONTHS ENDING ON JUNE 30, 2012. TYPICALLY, THE FIRST CONSERVATOR'S ACCOUNT WOULD THEN BE DUE ON SEPTEMBER 30, 2012, FOR THE PERIOD FROM OCTOBER 1, 2011 TO JUNE 30, 2012:*

- *COLUMN F WILL HAVE A START DATE OF OCTOBER 1, 2012.*

**LINE 2 – END DATE OF EACH PERIOD:** ENTER THE END DATE FOR EACH PERIOD. *USING THE PRECEDING EXAMPLE, THE END DATE IS JUNE 30, 2012.*

**LINE 3 – RETIREMENT AND DISABILITY INCOME:** ENTER ALL REGULAR AND RECURRING INCOME THAT IS EXPECTED AS A RESULT OF RETIREMENT OR DISABILITY, INCLUDING BUT NOT LIMITED TO SOCIAL SECURITY, RAILROAD RETIREMENT, PENSION BENEFITS, SOCIAL SECURITY DISABILITY, SUPPLEMENTAL SECURITY INCOME, AND WORKER'S COMPENSATION BENEFITS. DO NOT INCLUDE DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K AND IRA FUNDS. *REMEMBER: UNLESS OTHERWISE ORDERED BY THE COURT, THE BUDGET IS FOR NINE MONTHS.*

**LINE 4 – ANNUITIES, STRUCTURED SETTLEMENTS, AND TRUST INCOME:** ENTER ALL INCOME THAT IS EXPECTED FROM ANNUITIES, STRUCTURED SETTLEMENTS OR TRUST INCOME THAT IS NOT ALREADY INCLUDED IN LINE 3.

**LINE 5 – WAGES AND EARNED INCOME:** ENTER ALL EXPECTED WAGES AND EARNED INCOME OF

THE PROTECTED PERSON THAT IS NOT INCLUDED IN LINES 3 OR 4.

**LINE 6 – INVESTMENT AND BUSINESS INCOME:** ENTER ALL EXPECTED INVESTMENT AND BUSINESS INCOME, INCLUDING BUT NOT LIMITED TO INTEREST, DIVIDEND, RENT, AND ROYALTY INCOME THAT IS NOT INCLUDED IN LINES 3, 4 OR 5.

**LINE 7 – OTHER RECEIPTS:** ENTER ANY OTHER EXPECTED RECEIPTS THAT ARE NOT INCLUDED IN LINES 3 THROUGH 6, INCLUDING BUT NOT LIMITED TO ANY OTHER INCOME, ANY DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K OR IRA FUNDS, ANY AMOUNT EXPECTED FROM SELLING AN ASSET, OR THE PROCEEDS FROM ANY NEW LOAN TO THE PROTECTED ESTATE. ATTACH A DETAILED STATEMENT EXPLAINING THE OTHER RECEIPTS.

**LINE 8 – TOTAL RECEIPTS:** ADD LINES 3 THROUGH 7 IN EACH COLUMN TO CALCULATE THE TOTAL RECEIPTS BUDGET.

**LINE 9 – ASSETS/LIABILITIES AS RECEIPTS:** THE NUMBER YOU REPORTED ON LINE 8 SHOWS THE TOTAL RECEIPTS EXPECTED TO THE CONSERVATORSHIP, BUT IT IS ALSO IMPORTANT FOR THE COURT TO KNOW WHETHER THE CONSERVATORSHIP IS GOING TO

BE ABLE TO MEET THE LIFETIME NEEDS OF THE PROTECTED PERSON; AND FOR THIS REASON, THE COURT NEEDS TO KNOW HOW MUCH OF THE RECEIPTS ARE EXPECTED TO COME FROM CONSUMING ASSETS OR FROM BORROWING MONEY.

ENTER ON LINE 9 THE AMOUNT OF MONEY THAT IS ALREADY INCLUDED IN LINE 8 THAT IS EXPECTED TO COME FROM SELLING OR LIQUIDATING AN ASSET OR FROM INCURRING A NEW LIABILITY.

*FOR EXAMPLE, IF YOU EXPECT A REQUIRED MINIMUM DISTRIBUTION FROM AN IRA FUND WHICH PAYS OUT THE EARNINGS AS WELL AS SOME AMOUNT OF THE PRINCIPAL, ENTER THE TOTAL DISTRIBUTION ON LINE 7 AND ENTER THE AMOUNT OF THE PRINCIPAL EXPECTED ON LINE 9.*

*FOR EXAMPLE, IF YOU EXPECT THE PROCEEDS FROM AN INSTALLMENT SALE OVER A PERIOD OF YEARS, AND THIS YEAR YOU EXPECT INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT EXPECTED THIS YEAR ON LINE 7 AND ENTER THE PRINCIPAL PORTION OF THE RECEIPTS ON LINE 9.*

*FOR EXAMPLE, IF YOU EXPECT TO SELL AN ASSET, SUCH AS A RESIDENCE, ENTER THE NET AMOUNT*

*EXPECTED ON LINE 7 AND ENTER THE SAME AMOUNT ON LINE 9.*

*FOR EXAMPLE, IF THE CONSERVATOR EXPECTS TO BORROW MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER THE AMOUNT OF THE NEW LOAN ON LINES 7 AND 9 AND INCLUDE AS A LIABILITY ON SCHEDULE 2.*

**LINE 10 – TOTAL INCOME INCLUDED IN RECEIPTS:** SUBTRACT LINE 9 FROM THE TOTAL RECEIPTS ON LINE 8.

**LINE 11 – FOOD, CLOTHING, AND SHELTER:** ENTER THE EXPECTED DISBURSEMENTS FOR GOODS OR SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE ESSENTIAL FOR SURVIVAL, EXCLUDING MEDICAL COSTS BUT INCLUDING FOOD, CLOTHING, AND SHELTER FOR THE PROTECTED PERSON. (FOR THE LIMITED PURPOSE OF REPORTING A DISBURSEMENT ON LINE 11, EXPENDITURES FOR FOOD, CLOTHING, AND SHELTER REMAIN ESSENTIAL FOR SURVIVAL EVEN IF THERE ARE LESS EXPENSIVE ALTERNATIVES.)

*FOR EXAMPLE: ENTER THE REGULAR FEES TO A CARE FACILITY, REQUIRED COMPANIONS OR CARE PROVIDERS, FOOD, CLOTHING, TOILETRIES, UTILITIES, OR HOUSEHOLD EXPENSES INCLUDING HOME*

*MORTGAGE PAYMENTS FOR THE PROTECTED PERSON'S RESIDENCE.*

**LINE 12 – MEDICAL COSTS:** ENTER ALL OF THE EXPECTED MEDICAL PAYMENTS FOR THE PROTECTED PERSON THAT ARE NOT INCLUDED ON LINE 11, INCLUDING BUT NOT LIMITED TO MEDICAL, DENTAL, OPTICAL, HEARING, MEDICAL EQUIPMENT AND SUPPLIES, PRESCRIPTION AND NON-PRESCRIPTION MEDICINES, INSURANCE PREMIUMS AND CO-PAYS.

**LINE 13 – DIGNITY FUNDS:** ENTER THE AMOUNT OF FUNDS THAT ARE BUDGETED TO RELEASE DIRECTLY TO THE PROTECTED PERSON AS A SPENDING ALLOWANCE. DO NOT REPORT HOW THE PROTECTED PERSON EXPENDS THESE FUNDS; THESE FUNDS ARE NO LONGER CONSIDERED PART OF THE CONSERVATORSHIP ESTATE ONCE DISTRIBUTED.

**LINE 14 – DEBT SERVICE ON LIABILITIES:** ENTER THE AMOUNT OF EXPECTED DEBT SERVICE PAYMENTS ON DEBTS, SUCH AS LOANS AND PERSONAL DEBTS OF THE PROTECTED PERSON.

- DO NOT INCLUDE THE HOME MORTGAGE PAYMENT ON THE RESIDENCE WHERE THE PROTECTED PERSON RESIDES (THIS WAS REPORTED ON LINE 11).

- DO NOT INCLUDE AS DEBT SERVICE ANY DISBURSEMENTS FOR OBLIGATIONS INCURRED IN A PRIOR PERIOD OF THE CONSERVATORSHIP, SUCH AS FIDUCIARY AND ATTORNEY FEES AND COSTS. REPORT THESE AMOUNTS IN THE APPROPRIATE DISBURSEMENT CATEGORY WHEN PAID.

*FOR EXAMPLE, IF THE FIDUCIARY EARNED A FEE IN ONE PERIOD, BUT THE FEE IS PAID IN A LATER PERIOD, THE FEE IS REPORTED AS A DISBURSEMENT ON LINE 18 WHEN EXPECTED TO BE PAID, NOT LINE 14. ANY OPERATING BILLS OF THE CONSERVATORSHIP ARE TREATED IN THE SAME MANNER, SUCH AS FEES TO CARE PROVIDERS THAT ARE INCURRED BUT NOT PAID UNTIL A LATER YEAR.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CREDIT CARD DEBT THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CAR LOAN THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE CONSERVATOR TAKES OUT A LOAN FOR THE*

*BENEFIT OF THE PROTECTED PERSON, SUCH AS A LOAN TO FUND THE NEEDS OF THE PROTECTED PERSON UNTIL REAL ESTATE OR A BUSINESS INTEREST IS SOLD, ALL DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

**LINE 15 – DISCRETIONARY EXPENDITURES:** DISCRETIONARY EXPENDITURES MEANS ALL GOODS AND SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE NOT ESSENTIAL FOR SURVIVAL BUT ARE DESIGNED TO IMPROVE OR PROLONG THE QUALITY AND ENJOYMENT OF LIFE FOR THE PROTECTED PERSON, SUCH AS ENTERTAINMENT AND VACATION COSTS. DISCRETIONARY CARE DOES NOT INCLUDE EXPENDITURES THAT ARE INCLUDED ON ANOTHER LINE ON SCHEDULE 1.

**LINE 16 – OTHER DISBURSEMENTS FOR PROTECTED PERSON:** REPORT OTHER DISBURSEMENTS THAT ARE EXPECTED FOR THE PROTECTED PERSON BUT NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, INCLUDING DISBURSEMENTS THAT ARE MADE FOR A DEPENDENT OF THE PROTECTED PERSON. INCLUDE ON LINE 16 THE PURCHASE OF ANY ASSET, SUCH AS A RESIDENCE, VEHICLE, OR COMPUTER. ATTACH SUPPORTING DETAIL EX-

PLAINING THE OTHER DISBURSEMENTS.

*FOR EXAMPLE, IF A RESIDENCE IS PURCHASED FOR THE PROTECTED PERSON, REPORT THE PLANNED CASH DOWN-PAYMENT ON LINE 16, MORTGAGE PAYMENTS ON LINE 11, AND LIST THE MORTGAGE AS LIABILITY ON SCHEDULE 2. (SEE LINE 24 WHERE THIS DOWN-PAYMENT IS ALSO ENTERED)*

*FOR EXAMPLE, IF THE CONSERVATOR PLANS TO INVEST IN A MARKETABLE SECURITY, SUCH AS A MUTUAL FUND OR PUBLICALLY TRADED STOCK, ENTER THE DISBURSEMENT ON LINE 16 (SEE LINE 24 WHERE THIS PURCHASE IS ALSO REPORTED).*

*FOR EXAMPLE, ENTER ON LINE 16 ANY TAX PAYMENT THAT IS NOT ALREADY LISTED ON ANOTHER LINE.*

**LINE 17 – TOTAL FOR PROTECTED PERSON:** ENTER THE SUM OF LINES 11 THROUGH 16.

**LINE 18 – FIDUCIARY FEES AND COSTS:** ENTER THE ANTICIPATED EXPENDITURES FOR FIDUCIARY FEES AND COSTS. FEES ARE COMPENSATION PAID TO THE FIDUCIARY. COSTS INCLUDE ADMINISTRATIVE CHARGES THAT ARE AUTHORIZED IN THE STATE-WIDE FEE GUIDELINES, SUCH AS FILING FEES AND POSTAGE.

COSTS DO NOT INCLUDE FUNDS ADVANCED FOR THE BENEFIT OF A PROTECTED PERSON, SUCH AS DISBURSEMENTS FOR FOOD, CLOTHING AND SHELTER.

**LINE 19 – FIDUCIARY’S ATTORNEY FEES AND COSTS:** ENTER THE FIDUCIARY’S ATTORNEY FEES AND COSTS.

**LINE 20 – PROTECTED PERSON’S ATTORNEY FEES AND COSTS:** ENTER THE PROTECTED PERSON’S ATTORNEY FEES AND COSTS, INCLUDING COURT-APPOINTED COUNSEL AND ANY GUARDIAN AD LITEM, IF PAID BY THE CONSERVATOR.

**LINE 21 – OTHER ADMINISTRATIVE FEES AND COSTS:** REPORT OTHER DISBURSEMENTS THAT ARE EXPECTED AS AN ADMINISTRATIVE FEE OR COST OF THE CONSERVATORSHIP THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, SUCH AS AN APPRAISER, FINANCIAL ADVISOR, COURT INVESTIGATOR, OR ACCOUNTANT. ATTACH SUPPORTING DETAIL EXPLAINING ANY OTHER EXPENDITURE.

**LINE 22 – TOTAL ADMINISTRATION DISBURSEMENTS:** ENTER THE SUM OF LINES 18 THROUGH 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ADD LINES 17 AND 22.

**LINE 24 – ASSETS/LIABILITIES AS DISBURSEMENTS:** THE NUMBER YOU REPORTED ON LINE 23 SHOWS THE TOTAL BUDGETED DISBURSEMENTS OF THE CONSERVATORSHIP, BUT THE COURT ALSO NEEDS TO KNOW HOW MUCH IS PLANNED FOR DISBURSEMENT TO SATISFY DEBTS OR ACQUIRE ASSETS.

ENTER THE AMOUNT THAT IS INCLUDED IN LINE 23 THAT WILL REDUCE THE PRINCIPAL BALANCE OF A DEBT OR BE USED TO ACQUIRE AN ESTATE ASSET.

*FOR EXAMPLE, IF YOU WILL EXPEND FUNDS ON AN INSTALLMENT PURCHASE OVER A PERIOD OF YEARS, AND THIS YEAR YOU PAY INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT (INTEREST AND PRINCIPAL) ON LINE 14 AND ENTER THE PRINCIPAL PORTION OF THE PAYMENT ON LINE 24.*

*FOR EXAMPLE, IF YOU WILL BUY A RESIDENCE FOR THE PROTECTED PERSON, ENTER THE NET AMOUNT PLANNED TO DISBURSE AS A DOWN-PAYMENT ON LINE 14 AND ENTER THE SAME AMOUNT ON LINE 24. THEREAFTER, ANY MORTGAGE PAYMENTS ARE REPORTED ON LINE 11, AND THIS OBLIGATION WILL NOW BE REPORTED AS A DEBT ON SCHEDULE 2.*

*FOR EXAMPLE, IF THE CONSERVATORSHIP PREVIOUSLY BORROWED MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER ANY THE DEBT SERVICE PAYMENT FOR THE LOAN ON LINE 14 (INCLUDING PRINCIPAL AND INTEREST), AND ENTER THE PRINCIPAL AMOUNT PAID (BUT NOT INTEREST) ON LINE 24.*

**LINE 25 – TOTAL EXPENSES IN DISBURSEMENTS:** SUBTRACT LINE 24 FROM THE TOTAL DISBURSEMENTS ON LINE 23.

**LINE 26 – TOTAL SURPLUS/(SHORTFALL):** ENTER LINE 8 MINUS LINE 23. IF THE AMOUNT IS POSITIVE, THIS IS A CASH-FLOW SURPLUS. IF THE AMOUNT IS NEGATIVE, THIS IS A CASH-FLOW SHORTFALL, AND THE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

**LINE 27 – NET INCOME/(NET EXPENSES):** ENTER LINE 10 MINUS LINE 25. IF THE AMOUNT IS POSITIVE, THIS IS THE AMOUNT BY WHICH INCOME IS BUDGETED TO EXCEED EXPENSES. IF THE AMOUNT IS NEGATIVE, THIS IS THE AMOUNT BY WHICH EXPENSES ARE BUDGETED TO EXCEED THE INCOME OF THE CONSERVATORSHIP, AND A NEGATIVE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

**SCHEDULE 2 (FORM 6): STATEMENT OF NET ASSETS**

**SECTION 1 – NET ASSETS:** THE FIRST SECTION OF SCHEDULE 2 INCLUDES A SUMMARY OF THE INVENTORY.

**COLUMN INSTRUCTIONS:**

SCHEDULE 2 CONSISTS OF COLUMNS THAT MOSTLY DO NOT APPLY TO FORM 6. ONLY COLUMN B IS UTILIZED WITH FORM 6. **PLEASE NOTE: COLUMN A AND COLUMNS C THROUGH E ARE NOT USED ON FORM 6 AND ARE INTENTIONALLY LEFT BLANK.**

**COLUMN B – INVENTORY SUMMARY:** COMPLETE COLUMN B TO DISPLAY A SUMMARY OF YOUR INVENTORY.

WHEN REPORTING THE VALUE OF ALL GENERAL ASSETS DO NOT DEDUCT ANY LIENS OR MORTGAGES. DEBTS ARE SEPARATELY REPORTED AS LIABILITIES.

**LINE INSTRUCTIONS:**

**LINE 1 – VALUATION REPORT DATE:** ENTER THE DATE OF THE INVENTORY.

**LINE 2 – REAL ESTATE:** ENTER THE VALUE OF ALL REAL ESTATE OWNED BY THE ESTATE, SUCH AS THE RESIDENCE OF THE PROTECTED PERSON, ANY RENTAL OR VACATION REAL ESTATE, AND

ANY CEMETERY PLOTS. *REMEMBER TO ENTER THE GROSS VALUE OF ALL ASSETS AND DO NOT DEDUCT LIENS OR MORTGAGES; ALL LIABILITIES ARE LISTED SEPARATELY ON LINE 17 AS DEBTS.*

**LINE 3 – VEHICLE(S):** ENTER THE VALUE OF ANY VEHICLES, SUCH AS A PERSONAL AUTOMOBILE, MOTORCYCLE, GOLF CART, WATERCRAFT, AIRPLANE, OR RECREATIONAL VEHICLE.

**LINE 4 – BUSINESS OWNERSHIP INTERESTS:** ENTER THE VALUE OF ANY BUSINESS OWNERSHIP INTERESTS, SUCH AS A CLOSELY HELD FAMILY BUSINESS. DO NOT LIST SHARES IN A PUBLICALLY TRADED CORPORATION ON LINE 4.

**LINE 5 – HOUSEHOLD ITEMS AND PERSONAL EFFECTS:** ENTER THE VALUE OF HOUSEHOLD ITEMS AND PERSONAL EFFECTS THAT ARE OWNED BY THE PROTECTED PERSON, WHICH COMMONLY INCLUDE THE PROPERTY THAT THE PROTECTED PERSON STORED IN HIS OR HER PRIMARY RESIDENCE, INCLUDING DISPLAYED COLLECTIBLE ITEMS. PROPERTY WITH SIGNIFICANT VALUE, LIKE PRECIOUS JEWELRY AND VALUABLE COLLECTIONS, SHOULD BE ITEMIZED AND INCLUDED SEPARATELY ON LINE 8.

**LINE 6 – STOCKS, BONDS, AND MUTUAL FUNDS, NOT TAX-DEFERRED:** ENTER THE PRESENT VALUE OF STOCKS, BONDS, MUTUAL FUNDS, AND OTHER MARKETABLE SECURITIES, SUCH AS SAVINGS BONDS AND BEARER BONDS, BUT EXCLUDING BUSINESS INTERESTS THAT WERE ENTERED ON LINE 4 OR TAX-DEFERRED ASSETS THAT ARE ENTERED BELOW ON LINE 7.

**LINE 7 – TAX-DEFERRED ASSETS:** ENTER THE PRESENT VALUE OF TAX-DEFERRED ASSETS, SUCH AS IRA AND 401(K) ACCOUNTS. INCLUDE ALL TAX-DEFERRED ASSETS, INCLUDING BUT NOT LIMITED TO TAX-DEFERRED CASH ACCOUNTS, CERTIFICATES OF DEPOSIT, SAVINGS ACCOUNTS, AND BROKERAGE ACCOUNTS.

**LINE 8 – OTHER GENERAL ASSETS:** ENTER THE PRESENT VALUE OF ALL OTHER ASSETS THAT ARE NOT ALREADY LISTED, EXCLUDING CASH AND REGULAR BANK ACCOUNTS. INCLUDE THE CASH VALUE OF ANY INSURANCE POLICIES OR ANY PREPAID BENEFITS, SUCH AS PREPAID FUNERAL PLANS.

**LINE 9 – TOTAL GENERAL ASSETS:** ENTER THE SUM OF LINES 2 THROUGH 8.

**LINE 10 – BANK ACCOUNTS, RESTRICTED ACCESS:** ENTER THE

CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE COURT-RESTRICTED, MEANING FUNDS MAY NOT BE WITHDRAWN WITHOUT A COURT ORDER. BANK ACCOUNTS INCLUDE CHECKING, SAVING, CERTIFICATES OF DEPOSIT, MONEY MARKET ACCOUNTS, AND ALL FUNCTIONALLY SIMILAR ACCOUNTS, WHETHER IN A BANK, SAVINGS AND LOAN, CREDIT UNION, OR OTHER SIMILAR FINANCIAL INSTITUTION. DO NOT INCLUDE TAX-DEFERRED ASSETS THAT WERE LISTED ABOVE ON LINE 7.

**LINE 11 – BANK ACCOUNTS, UNRESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE NOT COURT-RESTRICTED, MEANING FUNDS MAY BE WITHDRAWN WITHOUT A COURT ORDER.

**LINE 12 – CASH ON HAND:** ENTER THE AMOUNT OF CURRENCY THAT YOU HAVE ON BEHALF OF THE ESTATE, SUCH AS A PETTY CASH FUND. DO NOT INCLUDE COIN COLLECTIONS ON THIS LINE, UNLESS THE COINS HAVE NO COLLECTIBLE VALUE ABOVE THE FACE VALUE OF THE COINS.

**LINE 13 – OTHER MONEY-DENOMINATED ASSETS:** ENTER THE VALUE OF OTHER MONEY DENOMINATED ASSETS, SUCH AS A CASH CARD. THESE ASSETS ARE FUNCTIONALLY EQUIVA-

LENT TO MONEY IN A BANK ACCOUNT AND DO NOT CHANGE IN VALUE BY MARKET FLUCTUATION, EXCEPT BY RECEIPT OF A DIVIDEND OR INTEREST. ATTACH SUPPORTING DETAIL.

**LINE 14 – TOTAL CASH AND BANK ACCOUNTS:** ENTER THE SUM OF LINES 10 THROUGH 13.

**LINE 15 – TOTAL AVAILABLE ASSETS:** ADD LINES 9 AND 14.

**LINE 16 – BILLS & PAYABLES MORE THAN 30 DAYS OLD:** ENTER THE AMOUNT OF ANY AND ALL PAST-DUE BILLS AND PAYABLES, PLUS ALL INCURRED BUT UNPAID FIDUCIARY AND ATTORNEY FEES AND COSTS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 17 - DEBTS:** ENTER THE AMOUNT OF ALL OTHER DEBTS, SUCH AS NOTES, MORTGAGES, CREDIT CARDS AND PERSONAL LOANS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 18 – TOTAL LIABILITIES:** ADD LINES 16 AND 17.

**LINE 19 – NET ASSETS:** ENTER LINE 15 MINUS LINE 18. THIS IS THE VALUE OF THE NET ASSETS AS OF THE DATE OF THE REPORTING PERIOD.

**SECTION 2 – RECONCILIATION OF CONSERVATOR’S ACCOUNT: THE SECOND SECTION OF SCHEDULE 2 DOES NOT APPLY TO FORM 6 AND IS INTENTIONALLY LEFT BLANK.**

**SCHEDULE 3 (FORM 6): STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP**

THE PURPOSE OF SCHEDULE 3 IS TO ESTIMATE HOW LONG THE CONSERVATORSHIP ESTATE CAN MEET THE EXPENSES OF THE PROTECTED PERSON, AND THEN TO COMPARE WHETHER THAT DURATION IS LONGER OR SHORTER THAN THE ESTIMATED LIFESPAN OF THE PROTECTED PERSON. A CONSERVATORSHIP ESTATE THAT CAN MEET THE PREDICTED EXPENSES OF A PROTECTED PERSON IS CONSIDERED SUSTAINABLE, WHILE A CONSERVATORSHIP ESTATE THAT CANNOT IS NOT SUSTAINABLE. A CONSERVATORSHIP ESTATE MUST HAVE A WRITTEN MANAGEMENT PLAN IF IT IS NOT SUSTAINABLE.

**COLUMN INSTRUCTIONS:**

SCHEDULE 3 CONSISTS OF COLUMNS THAT MOSTLY DO NOT APPLY TO FORM 6. ONLY COLUMN B IS UTILIZED WITH FORM 6. **PLEASE NOTE: COLUMN A AND COLUMNS C THROUGH E ARE NOT USED ON FORM 6 AND ARE INTENTIONALLY LEFT BLANK.**

**COLUMN B – ORIGINAL SUSTAINABILITY ESTIMATE:** COMPLETE COLUMN B TO PROVIDE YOUR ESTIMATES ON THE SUSTAINABILITY OF THE CONSERVATORSHIP. YOUR ESTIMATES SHOULD BE BASED UPON THE MOST CURRENT INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

AS A REMINDER, THE INFORMATION PROVIDED ON THIS SCHEDULE IS A GOOD FAITH ESTIMATE BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU. SOME INFORMATION MAY BE EASY TO CALCULATE AND SHOULD BE ACCURATE, SUCH AS MONEY AVAILABLE IN BANK ACCOUNTS, BUT SOME INFORMATION IS VERY DIFFICULT TO ESTIMATE, SUCH AS THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. THIS SCHEDULE REQUIRES YOU TO SHARE WHAT YOU BELIEVE TO BE TRUE, NOT WHAT YOU CAN PROVE TO BE TRUE. YOU ARE NOT MAKING AN AVOWAL; YOU ARE TELLING THE COURT WHAT YOU THINK IS TRUE IN THIS PARTICULAR CASE FOR THIS PARTICULAR PROTECTED PERSON.

**LINE INSTRUCTIONS:**

**LINE 1 – REPORT DATE OF SUSTAINABILITY ESTIMATE:** ENTER THE DATE OF THE REPORT OF SUSTAINABILITY.

**OVERVIEW OF LINES 2 THROUGH 4:** YOU CALCULATED THE NET ASSETS OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 2, BUT THERE MAY BE ADDITIONAL FACTORS THAT MAY IMPACT THOSE ASSETS LOOKING FORWARD, SUCH AS ADDITIONAL ASSETS THAT MIGHT COME FROM AN INHERITANCE OR A PERSONAL INJURY CLAIM. LIKEWISE, LOOKING FORWARD, SOME ASSETS MIGHT BE NEEDED FOR KNOWN ONE-TIME EXPENDITURES, SUCH AS A MAJOR MEDICAL EXPENDITURE OR THE STARTUP COSTS FOR THE CONSERVATORSHIP. ONCE THESE ADJUSTMENTS ARE MADE, IF ANY, THE REMAINING NET ASSETS SHOULD BE AVAILABLE TO MEET THE TYPICAL OR RECURRING NEEDS OF THE PROTECTED PERSON.

SAID ANOTHER WAY, YOU ARE CALCULATING THE NET ASSETS THAT ARE THOUGHT TO BE AVAILABLE TO MEET THE REGULAR AND RECURRING NEEDS OF THE PROTECTED PERSON FROM THIS POINT FORWARD

**LINE 2 – NET ASSETS:** ENTER THE VALUE OF THE NET ASSETS AVAILABLE TO THE ESTATE, AS CALCULATED ON SCHEDULE 2, COLUMN B, LINE 19.

**LINE 3 – ADJUSTMENTS:** ENTER ZERO, UNLESS ADJUSTMENTS ARE REQUIRED. IF SO:

- ENTER AS A POSITIVE VALUE ANY NEW AND SIGNIFICANT ASSETS THAT YOU EXPECT TO COME INTO THE CONSERVATORSHIP, SUCH AS AN INHERITANCE OR A PERSONAL INJURY AWARD.
- ENTER AS A NEGATIVE VALUE ANY ASSETS THAT NEED TO BE USED TO SATISFY ANY PLANNED, ONE-TIME, SIGNIFICANT EXPENDITURES, SUCH AS ONE-TIME MEDICAL COST, LARGE REPAIRS, OR THE COST TO STABILIZE THE CONSERVATORSHIP.

EXPLAIN ANY ADJUSTMENTS AS SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 4 – ADJUSTED NET ASSETS:** ADD A POSITIVE VALUE ON LINE 3 TO LINE 2, OR DEDUCT A NEGATIVE VALUE ON LINE 3 FROM LINE 2. THIS IS YOUR ESTIMATE OF THE ASSETS THAT WILL BE AVAILABLE TO MEET THE RECURRING NEEDS OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE NET ASSET FIGURE ON LINE 2 IS \$100,000, AND LINE 3 IS A POSITIVE VALUE, SUCH AS \$5,000, ENTER THE SUM OF BOTH NUMBERS, \$105,000 ON LINE 4. HOWEVER, IF LINE 3 INSTEAD HAS A NEGATIVE VALUE, SUCH AS MINUS \$8,000, WHICH CAN BE WRITTEN AS -\$8,000 OR (\$8,000),*

*YOU WOULD ENTER \$92,000 ON LINE 4.*

**OVERVIEW OF LINES 5 THROUGH 7:** YOU ALREADY CALCULATED THE BUDGETED NET INCOME OR THE NET EXPENSES OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 1, BUT THERE MAY BE ADDITIONAL FACTORS THAT IMPACT THE TYPICAL OR RECURRING NET INCOME OR NET EXPENSES LOOKING FORWARD, SUCH AS INCOME OR EXPENSES THAT WILL CHANGE IN THE FUTURE. SAID ANOTHER WAY, WHAT WILL BE THE REGULAR OR RECURRING NET INCOME OR NET EXPENSES IN A TYPICAL YEAR?

**LINE 5 – NET INCOME/(NET EXPENSES):** ENTER THE VALUE OF THE BUDGETED NET INCOME OR NET EXPENSES FOR THE ESTATE AS CALCULATED ON SCHEDULE 1, LINE 27, COLUMNS F. ENTER NET INCOME AS A POSITIVE NUMBER, AND ENTER NET EXPENSES AS A NEGATIVE NUMBER.

**LINE 6 – ADJUSTMENTS:** ENTER ZERO, UNLESS ADJUSTMENTS ARE REQUIRED. IF SO:

- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT ONE-TIME EXPENSES THAT WERE RECOGNIZED AS A DISBURSEMENT WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED,

SUCH AS A ONE-TIME MEDICAL COST OR THE STARTUP COST FOR THE CONSERVATORSHIP.

- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT AND RECURRING INCOME THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A NEW SOURCE OF INCOME LIKE DISABILITY BENEFITS.
- ENTER AS A NEGATIVE VALUE ANY SIGNIFICANT AND RECURRING EXPENDITURE THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A NEW OR INCREASED EXPENDITURE FOR CARE OF THE PROTECTED PERSON.
- **ONCE ANY OTHER ADJUSTMENTS ARE FIRST DETERMINED, CONVERT WHAT REMAINS AS A NINE MONTH BUDGET INTO AN ANNUAL FIGURE.**

*FOR EXAMPLE, IF THE PROTECTED PERSON NOW RECEIVES A REGULAR AND RECURRING DISABILITY PAYMENT OF \$1,000 PER MONTH, AND ONLY THE FIRST THREE MONTHS OF BENEFITS WAS INCLUDED IN THE NET INCOME OR*

*NET EXPENSES FOR THE YEAR JUST ENDED, THERE IS A REQUIRED POSITIVE ADJUSTMENT IN THE AMOUNT OF \$9,000, WHICH RECOGNIZES THE ADDITIONAL INCOME THAT WILL BE RECEIVED IN A TYPICAL YEAR (SINCE 3 MONTHS WAS ALREADY RECOGNIZED).*

*FOR EXAMPLE, IF THE PROTECTED PERSON INCURRED A SUBSTANTIAL ONE-TIME EXPENDITURE, WHICH WAS A DISBURSEMENT WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, THIS IS A POSITIVE ADJUSTMENT, SINCE THIS DISBURSEMENT WILL NOT RECUR IN A TYPICAL YEAR. THIS MIGHT OCCUR WITH THE ONE-TIME COST FOR A NEW ROOF ON THE PROTECTED PERSON'S RESIDENCE.*

*FOR EXAMPLE, IF THE PROTECTED PERSON WILL NOW REQUIRE ADDITIONAL CARE SERVICES, WHICH WAS NOT PREVIOUSLY INCLUDED AS A DISBURSEMENT IN CALCULATING THE NET INCOME OR NET EXPENSES, THIS IS A NEGATIVE ADJUSTMENT.*

*FOR EXAMPLE, IF AFTER MAKING ALL THE ADJUSTMENTS, YOU CALCULATE THAT THE BUDGETED NET EXPENSES ARE APPROXIMATELY \$9,000 OVER NINE MONTHS, THIS SHOULD EQUATE TO ANNUAL EXPENSES OF ABOUT \$12,000, IF YOU DIVIDE THE NINE MONTH FIGURE*

*BY NINE AND THEN MULTIPLY IT BY TWELVE.*

EXPLAIN ANY ADJUSTMENTS AS SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 7 – ADJUSTED NET INCOME/(NET EXPENSES):** ADD THE POSITIVE VALUE ON LINE 6 TO LINE 5, OR DEDUCT THE NEGATIVE VALUE ON LINE 6 FROM LINE 5. THIS IS YOUR ESTIMATE OF THE REGULAR AND RECURRING NET INCOME OR NET EXPENSES OF THE CONSERVATORSHIP.

IF LINE 7 IS A POSITIVE VALUE, YOU ARE ESTIMATING THAT THE CONSERVATORSHIP IS SUSTAINABLE BECAUSE THE CONSERVATORSHIP IS EXPECTED TO PRODUCE MORE INCOME THAN IT EXPENDS. IF LINE 7 IS POSITIVE, DO NOT COMPLETE LINES 8 THROUGH 10; SKIP TO LINE 11.

IF LINE 7 IS A NEGATIVE VALUE, CONTINUE TO LINE 8.

**LINE 8 – ENTER ADJUSTED NET ASSETS:** ENTER THE NUMBER CALCULATED ON LINE 4.

**LINE 9 – ENTER ADJUSTED NET EXPENSES:** ENTER THE ABSOLUTE VALUE OF THE NUMBER CALCULATED ON LINE 7. THIS MEANS YOU WILL ENTER A POSITIVE NUMBER FOR THE VALUE THAT IS SHOWN ON LINE 7 AS A NEGATIVE NUMBER. SAID

ANOTHER WAY, IGNORE THE NEGATIVE SIGN WHEN ENTERING THIS NUMBER ON LINE 9.

**LINE 10 – ESTIMATED YEARS OF SUSTAINABILITY:** ENTER HERE LINE 8 DIVIDED BY LINE 9. THIS IS YOUR ESTIMATE OF THE NUMBER OF YEARS THAT THE CONSERVATORSHIP CAN FUND THE RECURRING AND REGULAR EXPENSES OF THE PROTECTED PERSON BEFORE THE ENTIRE NET ESTATE IS CONSUMED.

**LINE 11 – ESTIMATE OF PROTECTED PERSON'S REMAINING LIFE EXPECTANCY:** ENTER YOUR GOOD FAITH ESTIMATE OF THE REMAINING LIFE EXPECTANCY OF THE PROTECTED PERSON EXPRESSED IN YEARS. JUST TELL THE COURT WHAT YOU THINK, NOT WHAT YOU CAN PROVE. YOU MAY RELY ON YOUR OWN EXPERIENCE, ANY OPINIONS THAT YOU CONSIDER CREDIBLE, SUCH AS THE OPINIONS OF A MEDICAL PROFESSIONAL, AND LIFE EXPECTANCY TABLES. HOWEVER, DO NOT USE LIFE EXPECTANCY TABLES WITHOUT MAKING ADJUSTMENTS FOR THE PARTICULAR CIRCUMSTANCES OF THE PROTECTED PERSON BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

**LINE 12 – CONSERVATORSHIP IS SUSTAINABLE:** CHECK THE BOX

FOR “YES” IF ADJUSTED NET INCOME ON LINE 7 IS A POSITIVE NUMBER OR IF LINE 10 IS EQUAL TO OR GREATER THAN LINE 11. IF NOT, CHECK THE BOX FOR “NO”.

SAID ANOTHER WAY, CHECK “YES”, IF THE INCOME EXCEEDS EXPENSES AS REPORTED ON LINE 7. LIKEWISE, CHECK “YES”, IF THE NUMBER OF YEARS IT TAKES TO CONSUME THE ESTATE IS EQUAL TO OR GREATER THAN THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. OTHERWISE, CHECK “NO”.

**LINE 13 – MANAGEMENT PLAN:** IF LINE 12 IS CHECKED “NO”, DESCRIBE YOUR MANAGEMENT PLAN FOR THE CONSERVATORSHIP, SINCE THE ESTATE IS NOT EXPECTED TO LAST THE LIFETIME OF THE PROTECTED PERSON. THAT PLAN SHALL INCLUDE THE FUTURE CARE NEEDS OF THE PROTECTED PERSON SHALL BE MET. FOR EXAMPLE, THERE MAY BE A NEED FOR AN ADJUSTMENT IN THE PROTECTED PERSON’S STANDARD OF LIVING OR A FUTURE NEED FOR PUBLIC ASSISTANCE.

THE OBJECTIVE OF THE CONSERVATOR MUST ALWAYS FOCUS ON THE BEST INTERESTS OF THE PROTECTED PERSON, WHILE RESPECTING THE WISHES OF THE PROTECTED PERSON TO THE EXTENT NOT INCONSISTENT WITH

THE PROTECTED PERSON’S BEST INTERESTS.

## **FORM 6: CONSERVATOR’S ACCOUNT:**

FORM 6 IS LARGELY A SELF-EXPLANATORY DOCUMENT; IT SERVES AS A COVERSHEET FOR YOUR COMPLETE ANNUAL REPORT.

WHEN FILING FORM 6, YOU ARE REQUIRED TO ATTACH THE INVENTORY, SCHEDULES 1, 2, AND 3,. IF YOU NEED TO ATTACH ANY SUPPORTING DETAIL TO ANY SCHEDULE, THIS DETAIL IS ALSO A REQUIRED ATTACHMENT. CHECK EACH BOX ON FORM 6 FOR EACH INCLUDED ATTACHMENT.

WHEN AMENDING FORM 6, INCLUDE ANY REQUIRED ATTACHMENTS THAT ARE CHANGED AS A RESULT OF THE AMENDMENT. CHECK EACH BOX ON AN AMENDED FORM 6 FOR EACH INCLUDED ATTACHMENT.

ORGANIZE ALL REQUIRED ATTACHMENTS IN THE SAME ORDER AS SHOWN ON FORM 6.

SIGN FORM 6 WHEN YOU ARE FINISHED AND HAVE REVIEWED THE FORM AND ALL REQUIRED ATTACHMENTS. WHEN YOU SIGN, YOU ARE CERTIFYING THAT YOU HAVE READ AND REVIEWED THE ENTIRE REPORT AND, AFTER REASONABLE INQUIRY, YOU

HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF.

PLEASE REMEMBER, YOU WILL USE FORM 7 STARTING WITH YOUR FIRST CONSERVATOR'S ACCOUNT. THEREAFTER, YOU WILL CONTINUE USE FORM 8 FOR EACH OF YOUR SUBSEQUENT ANNUAL CONSERVATOR'S ACCOUNTS UNTIL YOU ARE READY TO FILE YOUR FINAL ACCOUNT. USE FORM 9 FOR YOUR FINAL CONSERVATOR'S ACCOUNT.

PLEASE REMEMBER, IF THIS CONSERVATORSHIP CONSISTS OF A

SMALL ESTATE OR HAS VERY LITTLE ACTIVITY, YOU CAN ASK THE COURT TO SIMPLIFY YOUR FILING REQUIREMENTS, SUCH AS:

- FILING ONLY AN INVENTORY, RATHER THAN A COMPLETE FORM 6, AND
- FILING FORM 10 FOR EACH OF YOUR CONSERVATOR'S ACCOUNTS, WHICH IS A SIMPLIFIED ANNUAL REPORTING FORM.

HOWEVER, YOU MUST FILE THE DETAILED REPORTS, UNLESS SIMPLIFIED REPORTING PROCEDURES ARE AUTHORIZED BY THE COURT.

**FORM 7. FIRST CONSERVATOR'S ACCOUNT**

**NAME OF PERSON FILING DOCUMENT:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**CITY, STATE, ZIP CODE:** \_\_\_\_\_

**TELEPHONE NUMBER:** \_\_\_\_\_

**ATTORNEY BAR NUMBER (IF APPLICABLE):** \_\_\_\_\_

**LICENSED FIDUCIARY NUMBER (IF APPLICABLE):** \_\_\_\_\_

**REPRESENTING [ ] SELF OR [ ] ATTORNEY FOR:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

IN THE MATTER OF THE  
  
CONSERVATORSHIP FOR

<<PROTECTED PERSON'S NAME>>,

☐ A MINOR

☐ AN ADULT

NO. <<CASE NO.>>

**FIRST**

**CONSERVATOR'S ACCOUNT**

☐ WITH BUDGET

☐ AMENDMENT

(ASSIGNED TO THE HONORABLE

<<JUDICIAL

OFFICER>> )

**CONFIDENTIAL DOCUMENT**

*RULE 7, RULES PROBATE PROC.*

REQUIRED ATTACHMENTS, WHICH ARE TO BE ATTACHED IN THE FOLLOWING ORDER:

- ☐ SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS
- ☐ SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION
- ☐ SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP
- ☐ RECENT BANK STATEMENT FOR EACH BANK ACCOUNT
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 1
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 2
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 3
- ☐ TRANSACTION LOG, DETAILING ALL FINANCIAL TRANSACTION DURING THE CURRENT REPORTING PERIOD, REPORTED BY CATEGORY.

#### **CONSERVATOR'S CERTIFICATION**

I, THE UNDERSIGNED, ACKNOWLEDGE THAT I HAVE READ AND REVIEWED THIS FORM, ACCOMPANYING SCHEDULES AND ATTACHED SUPPLEMENTS, AND AFTER REASONABLE INQUIRY HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

---

<<CONSERVATOR NAME>>

---

DATE

**INSTRUCTIONS FOR FORM 7:**

**FIRST CONSERVATOR'S ACCOUNT**

**PURPOSE OF FORM:**

USE FORM 7 TO PREPARE AND REPORT THE FIRST CONSERVATOR'S ACCOUNT, CONCERNING THE ADMINISTRATION OF THE ESTATE. BEGIN USING FORM 8 WITH THE SECOND CONSERVATOR'S ACCOUNT, AND CONTINUE USING FORM 8 UNTIL YOU FILE YOUR FINAL ACCOUNT ON FORM 9. IF YOU ARE REQUIRED TO PROVIDE A BUDGET WITH YOUR ANNUAL CONSERVATOR'S ACCOUNT, REPORT THE BUDGET ON THIS SAME FORM.

IF THIS CONSERVATORSHIP CONSISTS OF A SMALL ESTATE OR HAS VERY LITTLE ACTIVITY, ASK THE COURT TO AUTHORIZE THE CONSERVATOR TO FILE FORM 10, WHICH IS A SIMPLIFIED CONSERVATOR'S ACCOUNT; YOU MUST FILE THE FULL REPORT, UNLESS THE SIMPLIFIED CONSERVATOR'S ACCOUNT IS AUTHORIZED.

**WHEN TO FILE:**

GENERALLY, EACH CONSERVATOR'S ACCOUNT AND BUDGET COVERS A ONE YEAR PERIOD, SUCH THAT EACH REPORTING PERIOD IS REFERRED TO AS A YEAR. HOWEVER, A REPORTING

PERIOD MAY COVER A DIFFERENT PERIOD OF TIME, EITHER LONGER OR SHORTER THAN A YEAR, IF ORDERED BY THE COURT, DEPENDING ON THE CIRCUMSTANCES OF EACH INDIVIDUAL CASE.

BY COURT RULE, THE FIRST CONSERVATOR'S ACCOUNT COVERS A PERIOD THAT ENDS NINE MONTHS AFTER THE ISSUANCE OF THE LETTERS AS CONSERVATOR, AND THE FIRST CONSERVATOR'S ACCOUNT IS DUE 90 DAYS LATER, WHICH MEANS THE FIRST CONSERVATOR'S ACCOUNT IS DUE ON THE FIRST ANNIVERSARY OF THE CONSERVATOR'S APPOINTMENT. EACH SUCCESSIVE YEAR, THE CONSERVATOR'S REPORT IS DUE ON THE SUBSEQUENT ANNIVERSARY OF THE APPOINTMENT. SEE SECTION 14-5419, ARIZONA REVISED STATUTES AND RULE 30, ARIZONA RULES OF PROBATE PROCEDURE.

HOWEVER, YOU MUST REVIEW THE COURT'S ORDERS IN YOUR CASE, WHICH MAY ESTABLISH A DIFFERENT END DATE OR DIFFERENT DUE DATE FOR THE CONSERVATOR'S ACCOUNT, JUST AS THE COURT MAY ESTABLISH

OTHER SPECIAL REQUIREMENTS THAT THE CONSERVATOR IS REQUIRED TO FOLLOW, SINCE EVERY CONSERVATORSHIP IS UNIQUE TO SOME DEGREE.

FORM 7 IS FILED AS A CONFIDENTIAL DOCUMENT; THE ACCOUNT IS NOT AVAILABLE FOR PUBLIC INSPECTION.

#### **GENERAL INSTRUCTIONS:**

ALL REFERENCES IN THESE INSTRUCTIONS TO “YOU” REFER TO THE CONSERVATOR, AND ALL REFERENCES TO “YEAR” REFER TO THE REPORTING OR ACCOUNTING PERIOD, EVEN THOUGH THE FIRST CONSERVATOR’S ACCOUNT TYPICALLY COVERS A NINE MONTH PERIOD.

UNLESS OTHERWISE ORDERED BY THE COURT, FORM 7 REQUIRES ATTACHMENTS, INCLUDING BUT NOT LIMITED TO SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS; SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION; AND SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP. IN ADDITION TO THE REQUIRED SCHEDULES, CERTAIN ANSWERS REQUIRE SUPPORTING DETAIL, WHICH ARE ALSO REQUIRED ATTACHMENTS TO FORM 7. AS TO ANY SUPPORTING DETAIL, IDENTIFY THE SCHEDULE, LINE AND, IF

APPROPRIATE, COLUMN THAT IS DETAILED.

YOU SHOULD COMPLETE THE REQUIRED SCHEDULES PRIOR TO COMPLETING FORM 7, BECAUSE FORM 7 IS ESSENTIALLY A COVERSHEET AS YOU GATHER TOGETHER YOUR COMPLETE REPORT, AND IT INCLUDES A CERTIFICATION THAT THE REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF. DON’T SIGN THIS CERTIFICATION UNTIL YOU HAVE READ AND REVIEWED THE COMPLETED REPORT.

#### **Helpful Suggestion:**

These instructions assume that Form 7 and all schedules are being completed manually on paper forms. However, Form 7 and all schedules are also available in an electronic format at no cost and will automate all of the calculations. Please see: [www.azcourts.gov](http://www.azcourts.gov)

#### **NOTICE:**

ANY ESTIMATES ALLOWED OR REQUIRED BY THESE INSTRUCTIONS ARE NOT DESIGNED OR INTENDED AS A BASIS FOR CIVIL OR CRIMINAL LIABILITY. NEITHER IS IT INTENDED TO BE THE BASIS FOR LITIGANTS TO SEEK COLLATERAL REMEDIES AGAINST EACH OTHER OR TO OBTAIN TACTICAL

ADVANTAGES IN PROCEEDINGS BEFORE A COURT.

**SPECIFIC INSTRUCTIONS:**

**SCHEDULE 1 (FORM 7): STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**COLUMN INSTRUCTIONS:**

SCHEDULE 1 CONSISTS OF COLUMNS THAT ARE DIVIDED INTO TWO BASIC CATEGORIES: COLUMNS B THROUGH E RELATE TO THE PRESENT, MEANING INFORMATION THAT YOU ARE REPORTING FOR THE YEAR JUST ENDED; AND COLUMNS F AND G DESCRIBE THE FUTURE, THE YEAR THAT IS JUST BEGINNING. **PLEASE NOTE: COLUMN A IS NOT USED ON FORM 7 AND IS INTENTIONALLY LEFT BLANK.**

YOU MAY BE REQUIRED TO USE ALL OF THE AVAILABLE COLUMNS IN SCHEDULE 1 OR JUST SOME OF THE COLUMNS, DEPENDING WHETHER THE COURT REQUIRES A BUDGET.

**COLUMN A – ACTUAL RESULTS PRIOR PERIOD:** SINCE THIS IS A FIRST CONSERVATOR’S ACCOUNT, THIS COLUMN IS INTENTIONALLY LEFT BLANK.

**COLUMN B – BUDGET, PERIOD JUST ENDED:** IF YOU WERE REQUIRED TO FILE A BUDGET FOR THE YEAR JUST ENDED, ENTER

THE BUDGET FOR THE YEAR JUST ENDED IN COLUMN B. PLEASE NOTE: IF THE BUDGET WAS AMENDED DURING THE YEAR, ENTER THE FINAL AMENDED BUDGET IN COLUMN B AND DESCRIBE THE AMENDMENTS AS SUPPORTING DETAIL TO SCHEDULE 1.

**COLUMN C – ACTUAL RESULTS, PERIOD JUST ENDED:** COMPLETE “COLUMN C” TO REPORT THE CONSERVATOR’S ACCOUNT FOR THE YEAR JUST ENDED. THIS IS THE COLUMN WHERE THE ACTUAL RECEIPTS AND DISBURSEMENTS FOR THE YEAR JUST ENDED ARE REPORTED.

**COLUMN D – DEVIATION FROM BUDGET, & COLUMN E – DEVIATION AS PERCENT:** IF YOU ARE REQUIRED TO COMPLETE COLUMNS B AND C, THEN COMPUTE COLUMNS D AND E, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF DEVIATION, RESPECTIVELY, BETWEEN THE BUDGET AND ACTUAL RESULTS. THE FORMULAS TO CALCULATE THE DEVIATION ARE SHOWN IN THE HEADERS TO COLUMNS D AND E. *PLEASE REMEMBER, IF YOU ARE USING THE ELECTRONIC VERSION OF THIS FORM, THE FORMULAS ARE EMBEDDED AND BOTH COLUMNS ARE AUTOMATICALLY CALCULATED, AS ARE ALL CALCULATIONS ON THE FORM.*

**COLUMN F – BUDGET CURRENT YEAR:** COMPLETE COLUMN F IF THE COURT REQUIRES A BUDGET FOR THE YEAR THAT IS JUST BEGINNING. THIS IS WHERE YOU PRESENT A BUDGET OF RECEIPTS AND DISBURSEMENTS FOR THE COMING YEAR.

**COLUMN G – CHANGE REQUESTED:** FINALLY, IF YOU ARE REQUIRED TO COMPLETE BOTH COLUMNS C AND F, THEN COMPUTE COLUMN G TO SHOW THE DOLLAR AMOUNT FOR CHANGES TO THE PROPOSED BUDGET AS COMPARED TO LAST YEAR'S ACTUAL RESULTS. THE FORMULA TO CALCULATE THE CHANGE IS SHOWN IN THE HEADER TO COLUMN G.

**LINE INSTRUCTIONS:**

AS YOU DETERMINE WHAT TO ENTER ON EACH LINE, PLEASE REMEMBER THAT TRANSACTIONS ARE RECOGNIZED ON SCHEDULE 1 WHEN MONEY IS RECEIVED OR MONEY IS DISBURSED BY THE CONSERVATORSHIP. IN ACCOUNTING TERMS, TRANSACTIONS ARE RECOGNIZED ON A CASH BASIS: YOU LIST RECEIPTS AND DISBURSEMENTS WHEN MONEY EFFECTIVELY CHANGES HANDS.

*FOR EXAMPLE, IF A COST IS INCURRED BUT NOT PAID BEFORE THE END OF A REPORTING PERIOD,*

*THE COST IS NOT LISTED AS A DISBURSEMENT UNTIL PAID.*

*FOR EXAMPLE, IF A CHECK IS MAILED BEFORE THE END OF A REPORTING PERIOD BUT DOES NOT CLEAR THE BANK UNTIL EARLY IN THE NEXT REPORTING PERIOD, THE DISBURSEMENT IS TREATED AS PAID WHEN THE CHECK WAS MAILED.*

RECEIPTS REPORTED ON SCHEDULE 1 INCLUDE ANY MONEY, WHETHER INCOME TO THE ESTATE, LIQUIDATION OF ANY GENERAL ESTATE ASSET, OR THE PROCEEDS OF ANY LOAN TO THE ESTATE.

ONCE YOU DETERMINE WHICH COLUMNS OF SCHEDULE 1 ARE REQUIRED, COMPLETE EACH ROW AS FOLLOWS:

**LINE 1 – START DATE OF EACH PERIOD:** ENTER THE START DATE FOR EACH PERIOD.

*FOR EXAMPLE, IF A CONSERVATOR FILES AN ACCOUNT THAT IS DUE ON SEPTEMBER 30, 2012, FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012:*

- *COLUMNS B AND C WILL HAVE A START DATE JULY 1, 2011, AND*
- *COLUMN F WILL HAVE A START DATE OF JULY 1, 2012.*

**LINE 2 – END DATE OF EACH PERIOD:** ENTER THE END DATE FOR EACH PERIOD. *USING THE PRECEDING EXAMPLE, THE END DATE IS JUNE 30 ONE YEAR LATER THAN THE START DATE.*

**LINE 3 – RETIREMENT AND DISABILITY INCOME:** ENTER ALL REGULAR AND RECURRING INCOME THAT IS RECEIVED AS A RESULT OF RETIREMENT OR DISABILITY, INCLUDING BUT NOT LIMITED TO SOCIAL SECURITY, RAILROAD RETIREMENT, PENSION BENEFITS, SOCIAL SECURITY DISABILITY, SUPPLEMENTAL SECURITY INCOME, AND WORKER'S COMPENSATION BENEFITS. DO NOT INCLUDE DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K AND IRA FUNDS.

**LINE 4 – ANNUITIES, STRUCTURED SETTLEMENTS, AND TRUST INCOME:** ENTER ALL INCOME THAT IS RECEIVED FROM ANNUITIES, STRUCTURED SETTLEMENTS OR TRUST INCOME THAT IS NOT ALREADY INCLUDED IN LINE 3.

**LINE 5 – WAGES AND EARNED INCOME:** ENTER ALL WAGES AND EARNED INCOME OF THE PROTECTED PERSON THAT IS NOT INCLUDED IN LINES 3 OR 4.

**LINE 6 – INVESTMENT AND BUSINESS INCOME:** ENTER ALL

INVESTMENT AND BUSINESS INCOME, INCLUDING BUT NOT LIMITED TO INTEREST, DIVIDEND, RENT, AND ROYALTY INCOME THAT IS NOT INCLUDED IN LINES 3, 4 OR 5.

**LINE 7 – OTHER RECEIPTS:** ENTER ANY OTHER RECEIPTS THAT ARE NOT INCLUDED IN LINES 3 THROUGH 6, INCLUDING BUT NOT LIMITED TO ANY OTHER INCOME, ANY DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K OR IRA FUNDS, ANY AMOUNT RECEIVED FROM SELLING AN ASSET, OR THE PROCEEDS FROM ANY NEW LOAN TO THE PROTECTED ESTATE. ATTACH A DETAILED STATEMENT EXPLAINING THE OTHER RECEIPTS.

**LINE 8 – TOTAL RECEIPTS:** ADD LINES 3 THROUGH 7 IN EACH COLUMN TO CALCULATE THE TOTAL RECEIPTS REPORTED FOR EACH COLUMN.

**LINE 9 – ASSETS/LIABILITIES AS RECEIPTS:** THE NUMBER YOU REPORTED ON LINE 8 SHOWS THE TOTAL RECEIPTS TO THE CONSERVATORSHIP, BUT IT IS ALSO IMPORTANT FOR THE COURT TO KNOW WHETHER THE CONSERVATORSHIP IS GOING TO BE ABLE TO MEET THE LIFETIME NEEDS OF THE PROTECTED PERSON; AND FOR THIS REASON, THE COURT NEEDS TO KNOW HOW MUCH OF THE RECEIPTS CAME FROM CON-

SUMING ASSETS OR FROM BORROWING MONEY.

ENTER ON LINE 9 THE AMOUNT OF MONEY THAT IS ALREADY INCLUDED IN LINE 8 THAT CAME FROM SELLING OR LIQUIDATING AN ASSET OR FROM INCURRING A NEW LIABILITY.

*FOR EXAMPLE, IF YOU RECEIVE A REQUIRED MINIMUM DISTRIBUTION FROM AN IRA FUND WHICH PAYS OUT THE EARNINGS AS WELL AS SOME AMOUNT OF THE PRINCIPAL, ENTER THE TOTAL DISTRIBUTION ON LINE 7 AND ENTER THE AMOUNT OF THE PRINCIPAL RECEIVED ON LINE 9.*

*FOR EXAMPLE, IF YOU RECEIVE THE PROCEEDS FROM AN INSTALLMENT SALE OVER A PERIOD OF YEARS, AND THIS YEAR YOU RECEIVE INTEREST on the unpaid balance plus a payment on the balance due, enter the total payment received this year on line 7 and enter the principal portion of the receipts on line 9.*

*For example, if you sell an asset, such as a residence, enter the net amount received on line 7 and enter the same amount on line 9.*

*For example, if the conservator borrows money to pay the bills of the protected person, enter the amount of the new loan on lines 7 and 9 and include as a liability on SCHEDULE 2.*

**LINE 10 – TOTAL INCOME INCLUDED IN RECEIPTS:** SUBTRACT LINE 9 FROM THE TOTAL RECEIPTS ON LINE 8.

**LINE 11 – FOOD, CLOTHING, AND SHELTER:** ENTER THE DISBURSEMENTS FOR GOODS OR SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE ESSENTIAL FOR SURVIVAL, EXCLUDING MEDICAL COSTS BUT INCLUDING FOOD, CLOTHING, AND SHELTER FOR THE PROTECTED PERSON. (FOR THE LIMITED PURPOSE OF REPORTING A DISBURSEMENT ON LINE 11, EXPENDITURES FOR FOOD, CLOTHING, AND SHELTER REMAIN ESSENTIAL FOR SURVIVAL EVEN IF THERE ARE LESS EXPENSIVE ALTERNATIVES.)

*FOR EXAMPLE: ENTER THE REGULAR FEES TO A CARE FACILITY, REQUIRED COMPANIONS OR CARE PROVIDERS, FOOD, CLOTHING, TOILETRIES, UTILITIES, OR HOUSEHOLD EXPENSES INCLUDING HOME MORTGAGE PAYMENTS FOR THE PROTECTED PERSON'S RESIDENCE.*

**LINE 12 – MEDICAL COSTS:** ENTER ALL OF THE MEDICAL PAYMENTS FOR THE PROTECTED PERSON THAT ARE NOT INCLUDED ON LINE 11, INCLUDING BUT NOT LIMITED TO MEDICAL, DENTAL, OPTICAL, HEARING, MEDICAL EQUIPMENT AND SUPPLIES, PRESCRIPTION AND NON-

PRESCRIPTION MEDICINES, INSURANCE PREMIUMS AND CO-PAYS.

**LINE 13 – DIGNITY FUNDS:** ENTER THE AMOUNT OF FUNDS THAT ARE RELEASED DIRECTLY TO THE PROTECTED PERSON AS A SPENDING ALLOWANCE. DO NOT REPORT HOW THE PROTECTED PERSON EXPENDED THESE FUNDS; THESE FUNDS ARE NO LONGER CONSIDERED PART OF THE CONSERVATORSHIP ESTATE.

**LINE 14 – DEBT SERVICE ON LIABILITIES:** ENTER THE AMOUNT OF DEBT SERVICE PAYMENTS ON DEBTS, SUCH AS LOANS AND PERSONAL DEBTS OF THE PROTECTED PERSON.

- DO NOT INCLUDE THE HOME MORTGAGE PAYMENT ON THE RESIDENCE WHERE THE PROTECTED PERSON RESIDES (THIS WAS REPORTED ON LINE 11).
- DO NOT INCLUDE AS DEBT SERVICE ANY DISBURSEMENTS FOR OBLIGATIONS INCURRED IN A PRIOR PERIOD OF THE CONSERVATORSHIP, SUCH AS FIDUCIARY AND ATTORNEY FEES AND COSTS. REPORT THESE AMOUNTS IN THE APPROPRIATE DISBURSEMENT CATEGORY WHEN PAID.

*FOR EXAMPLE, IF THE FIDUCIARY EARNED A FEE IN ONE PERIOD, BUT THE FEE WAS PAID IN A LATER*

*PERIOD, THE FEE IS REPORTED AS A DISBURSEMENT ON LINE 18 WHEN PAID, NOT LINE 14. ANY OPERATING BILLS OF THE CONSERVATORSHIP ARE TREATED IN THE SAME MANNER, SUCH AS FEES TO CARE PROVIDERS THAT ARE INCURRED BUT NOT PAID UNTIL A LATER YEAR.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CREDIT CARD DEBT THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CAR LOAN THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE CONSERVATOR TAKES OUT A LOAN FOR THE BENEFIT OF THE PROTECTED PERSON, SUCH AS A LOAN TO FUND THE NEEDS OF THE PROTECTED PERSON UNTIL REAL ESTATE OR A BUSINESS INTEREST IS SOLD, ALL DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

**LINE 15 – DISCRETIONARY EXPENDITURES:** DISCRETIONARY EXPENDITURES MEANS ALL GOODS AND SERVICES PROVIDED TO A PROTECTED PERSON THAT

ARE NOT ESSENTIAL FOR SURVIVAL BUT ARE DESIGNED TO IMPROVE OR PROLONG THE QUALITY AND ENJOYMENT OF LIFE FOR THE PROTECTED PERSON, SUCH AS ENTERTAINMENT AND VACATION COSTS. DISCRETIONARY CARE DOES NOT INCLUDE EXPENDITURES THAT ARE INCLUDED ON ANOTHER LINE ON SCHEDULE 1.

**LINE 16 – OTHER DISBURSEMENTS FOR PROTECTED PERSON:** REPORT OTHER DISBURSEMENTS THAT ARE MADE FOR THE PROTECTED PERSON BUT NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, INCLUDING DISBURSEMENTS THAT ARE MADE FOR A DEPENDENT OF THE PROTECTED PERSON. INCLUDE ON LINE 16 THE PURCHASE OF ANY ASSET, SUCH AS A RESIDENCE, VEHICLE, OR COMPUTER. ATTACH SUPPORTING DETAIL EXPLAINING THE OTHER DISBURSEMENTS.

*FOR EXAMPLE, IF A RESIDENCE WAS PURCHASED FOR THE PROTECTED PERSON, REPORT THE CASH DOWN-PAYMENT ON LINE 16, MORTGAGE PAYMENTS ON LINE 11, AND LIST THE MORTGAGE AS LIABILITY ON SCHEDULE 2. (SEE LINE 24 WHERE THIS DOWN-PAYMENT IS ALSO ENTERED)*

*FOR EXAMPLE, IF THE CONSERVATOR INVESTS IN A MARKETABLE*

*SECURITY, SUCH AS A MUTUAL FUND OR PUBLICALLY TRADED STOCK, ENTER THE DISBURSEMENT ON LINE 16 (SEE LINE 24 WHERE THIS PURCHASE IS ALSO REPORTED).*

*FOR EXAMPLE, ENTER ON LINE 16 ANY TAX PAYMENT THAT IS NOT ALREADY LISTED ON ANOTHER LINE.*

**LINE 17 – TOTAL FOR PROTECTED PERSON:** ENTER THE SUM OF LINES 11 THROUGH 16.

**LINE 18 – FIDUCIARY FEES AND COSTS:** ENTER THE EXPENDITURES FOR FIDUCIARY FEES AND COSTS. FEES ARE COMPENSATION PAID TO THE FIDUCIARY. COSTS INCLUDE ADMINISTRATIVE CHARGES THAT ARE AUTHORIZED IN THE STATEWIDE FEE GUIDELINES, SUCH AS FILING FEES AND POSTAGE. COSTS DO NOT INCLUDE FUNDS ADVANCED FOR THE BENEFIT OF A PROTECTED PERSON, SUCH AS DISBURSEMENTS FOR FOOD, CLOTHING AND SHELTER.

**LINE 19 – FIDUCIARY'S ATTORNEY FEES AND COSTS:** ENTER THE FIDUCIARY'S ATTORNEY FEES AND COSTS.

**LINE 20 – PROTECTED PERSON'S ATTORNEY FEES AND COSTS:** ENTER THE PROTECTED PERSON'S ATTORNEY FEES AND COSTS, IN-

CLUDING COURT-APPOINTED COUNSEL AND ANY GUARDIAN AD LITEM, IF PAID BY THE CONSERVATOR.

**LINE 21 – OTHER ADMINISTRATIVE FEES AND COSTS:** REPORT OTHER DISBURSEMENTS THAT ARE AN ADMINISTRATIVE FEE OR COST OF THE CONSERVATORSHIP THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, SUCH AS AN APPRAISER, FINANCIAL ADVISOR, COURT INVESTIGATOR, OR ACCOUNTANT. ATTACH SUPPORTING DETAIL EXPLAINING ANY OTHER EXPENDITURE.

**LINE 22 – TOTAL ADMINISTRATION DISBURSEMENTS:** ENTER THE SUM OF LINES 18 THROUGH 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ADD LINES 17 AND 22.

**LINE 24 – ASSETS/LIABILITIES AS DISBURSEMENTS:** THE NUMBER YOU REPORTED ON LINE 23 SHOWS THE TOTAL DISBURSEMENTS OF THE CONSERVATORSHIP, BUT THE COURT ALSO NEEDS TO KNOW HOW MUCH WAS DISBURSED TO SATISFY DEBTS OR ACQUIRE ASSETS.

ENTER THE AMOUNT THAT IS INCLUDED IN LINE 23 THAT REDUCED THE PRINCIPAL BALANCE

OF A DEBT OR WAS EXPENDED TO ACQUIRE AN ESTATE ASSET.

*FOR EXAMPLE, IF YOU EXPEND FUNDS ON AN INSTALLMENT PURCHASE OVER A PERIOD OF YEARS, AND THIS YEAR YOU PAY INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT (INTEREST AND PRINCIPAL) ON LINE 14 AND ENTER THE PRINCIPAL PORTION OF THE PAYMENT ON LINE 24.*

*FOR EXAMPLE, IF YOU BUY A RESIDENCE FOR THE PROTECTED PERSON, ENTER THE NET AMOUNT DISBURSED AS A DOWN-PAYMENT ON LINE 14 AND ENTER THE SAME AMOUNT ON LINE 24. THEREAFTER, ANY MORTGAGE PAYMENTS ARE REPORTED ON LINE 11, AND THIS OBLIGATION WILL NOW BE REPORTED AS A DEBT ON SCHEDULE 2.*

*FOR EXAMPLE, IF THE CONSERVATORSHIP PREVIOUSLY BORROWED MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER ANY THE DEBT SERVICE PAYMENT FOR THE LOAN ON LINE 14 (INCLUDING PRINCIPAL AND INTEREST), AND ENTER THE PRINCIPAL AMOUNT PAID (BUT NOT INTEREST) ON LINE 24.*

**LINE 25 – TOTAL EXPENSES IN DISBURSEMENTS:** SUBTRACT

LINE 24 FROM THE TOTAL DISBURSEMENTS ON LINE 23.

**LINE 26 – TOTAL SURPLUS/(SHORTFALL):** ENTER LINE 8 MINUS LINE 23. IF THE AMOUNT IS POSITIVE, THIS IS A CASH-FLOW SURPLUS. IF THE AMOUNT IS NEGATIVE, THIS IS A CASH-FLOW SHORTFALL, AND THE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

**LINE 27 – NET INCOME/(NET EXPENSES):** ENTER LINE 10 MINUS LINE 25. IF THE AMOUNT IS POSITIVE, THIS IS THE AMOUNT BY WHICH INCOME EXCEEDS EXPENSES. IF THE AMOUNT IS NEGATIVE, THIS IS THE AMOUNT BY WHICH EXPENSES EXCEED THE INCOME OF THE CONSERVATORSHIP, AND A NEGATIVE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

## **SCHEDULE 2 (FORM 7): STATEMENT OF NET ASSETS & RECONCILIATION**

**SECTION 1 – NET ASSETS:** THE FIRST SECTION OF SCHEDULE 2 INCLUDES THE INVENTORY FOR COMPARISON PURPOSES WITH AN UPDATED REPORT OF NET ASSETS, INCLUDING AN EXPLANATION OF ANY CHANGES.

### **COLUMN INSTRUCTIONS:**

**COLUMN A – INVENTORY SUMMARY:** COMPLETE COLUMN A TO DISPLAY THE INVENTORY SUMMARY.

IF YOU FILED FORM 6 AT THE TIME OF FILING THE “INVENTORY”, THIS SUMMARY INFORMATION CAN BE COPIED DIRECTLY FROM SCHEDULE 2, COLUMN B OF THAT FORM 6. IF YOU DID NOT FILE A FORM 6, YOU COMPLETE COLUMN A BY SUMMARIZING THE INVENTORY AT THIS TIME.

THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY. IF YOU WERE APPOINTED DURING THE PAST YEAR AS A SUCCESSOR CONSERVATOR, AND THE ORIGINAL CONSERVATOR FILED THE INVENTORY, YOU WILL INCLUDE YOUR PREDECESSOR’S INVENTORY IN COLUMN A. YOU ARE NOT ATTESTING TO THE ACCURACY OF YOUR PREDECESSOR’S INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED VALUATIONS FOR PERIOD JUST ENDED:** COMPLETE COLUMN B TO PROVIDE AN UPDATE ABOUT THE NET ASSETS OF THE CONSERVATORSHIP FOR THE YEAR JUST ENDED,

INCLUDING ADDITIONS, DELETIONS, AND CHANGES IN VALUE FROM THE INVENTORY.

AS A REMINDER, WHEN YOU FILED YOUR ORIGINAL INVENTORY, YOU WERE REQUIRED TO PROVIDE A VALUATION OF ALL THE PROPERTY, AND SOME ASSETS WERE EASY TO VALUE, LIKE BANK ACCOUNTS, BUT SOME ASSETS WERE DIFFICULT TO VALUE, LIKE REAL ESTATE, AND MAY HAVE REQUIRED THE SERVICES OF A PROFESSIONAL APPRAISER. HOWEVER, WHEN FILING AN ANNUAL CONSERVATOR'S ACCOUNT AND COMPLETING SCHEDULE 2, YOU ARE NOT REQUIRED TO FILE ANOTHER FORMAL INVENTORY BUT ONLY PROVIDE AN UPDATE ON THE NET ASSETS OF THE ESTATE, INCLUDING YOUR GOOD FAITH ESTIMATE OF ANY SIGNIFICANT CHANGES IN VALUATION, WHICH MAY BE BASED UPON YOUR PERSONAL OPINIONS. YOU ARE NOT REQUIRED TO SEEK THE OPINION OF A PROFESSIONAL APPRAISER. OF COURSE, THE BALANCE IN BANK ACCOUNTS CAN ALWAYS BE READILY DETERMINED AND MUST BE ACCURATELY REPORTED AFTER DEDUCTING ANY OUTSTANDING CHECKS OR ADDING ANY DEPOSITS THAT ARE NOT YET POSTED.

UNLESS OTHERWISE ORDERED BY THE COURT, DO NOT INCLUDE IN

THE NET ASSET REPORT ANY PROPERTY THAT IS TITLED IN THE NAME OF A DIFFERENT LEGAL ENTITY, SUCH AS PROPERTY HELD BY A TRUST OR CORPORATION, UNLESS YOU AS CONSERVATOR CAN EXERCISE A POWER OF DIRECTION OVER THE ASSET. A POWER OF DIRECTION INCLUDES THE ABILITY TO DIRECT THE OTHER LEGAL ENTITY TO TRANSFER TITLE OR POSSESSION TO THE PROPERTY.

WHEN REPORTING THE VALUE OF ALL GENERAL ASSETS DO NOT DEDUCT ANY LIENS OR MORTGAGES. DEBTS ARE SEPARATELY REPORTED AS LIABILITIES.

**COLUMN C – CHANGE FROM PRIOR SCHEDULE 2, COLUMN D - CHANGE AS PERCENT, & COLUMN E – EXPLANATION OF CHANGE:** COMPUTE COLUMNS C AND D, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF CHANGE, RESPECTIVELY, FROM LAST YEAR TO THIS YEAR. THE MATHEMATICAL CALCULATION IS SHOWN IN THE HEADER TO COLUMNS C AND D. COMPLETE COLUMN E TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

**LINE INSTRUCTIONS:**

**LINE 1 – VALUATION REPORT**

**DATE:** ENTER THE DATE OF EACH REPORT OF NET ASSETS. COLUMN A IS THE DATE OF THE INVENTORY, AND COLUMN B IS THE END DATE OF YOUR CURRENT CONSERVATOR'S ACCOUNT (THIS IS FOUND ON SCHEDULE 1, COLUMN C, LINE 2).

**LINE 2 – REAL ESTATE:** ENTER THE VALUE OF ALL REAL ESTATE OWNED BY THE ESTATE, SUCH AS THE RESIDENCE OF THE PROTECTED PERSON, ANY RENTAL OR VACATION REAL ESTATE, AND ANY CEMETERY PLOTS. *REMEMBER TO ENTER THE GROSS VALUE OF ALL ASSETS AND DO NOT DEDUCT LIENS OR MORTGAGES; ALL LIABILITIES ARE LISTED SEPARATELY ON LINE 17 AS DEBTS.*

**LINE 3 – VEHICLE(S):** ENTER THE VALUE OF ANY VEHICLES, SUCH AS A PERSONAL AUTOMOBILE, MOTORCYCLE, GOLF CART, WATERCRAFT, AIRPLANE, OR RECREATIONAL VEHICLE.

**LINE 4 – BUSINESS OWNERSHIP INTERESTS:** ENTER THE VALUE OF ANY BUSINESS OWNERSHIP INTERESTS, SUCH AS A CLOSELY HELD FAMILY BUSINESS. DO NOT LIST SHARES IN A PUBLICALLY TRADED CORPORATION ON LINE 4.

**LINE 5 – HOUSEHOLD ITEMS**

**AND PERSONAL EFFECTS:** ENTER THE VALUE OF HOUSEHOLD ITEMS AND PERSONAL EFFECTS THAT ARE OWNED BY THE PROTECTED PERSON, WHICH COMMONLY INCLUDE THE PROPERTY THAT THE PROTECTED PERSON STORED IN HIS OR HER PRIMARY RESIDENCE, INCLUDING DISPLAYED COLLECTIBLE ITEMS. PROPERTY WITH SIGNIFICANT VALUE, LIKE PRECIOUS JEWELRY AND VALUABLE COLLECTIONS, SHOULD BE ITEMIZED AND INCLUDED SEPARATELY ON LINE 8.

**LINE 6 – STOCKS, BONDS, AND MUTUAL FUNDS, NOT TAX-DEFERRED:**

ENTER THE PRESENT VALUE OF STOCKS, BONDS, MUTUAL FUNDS, AND OTHER MARKETABLE SECURITIES, SUCH AS SAVINGS BONDS AND BEARER BONDS, BUT EXCLUDING BUSINESS INTERESTS THAT WERE ENTERED ON LINE 4 OR TAX-DEFERRED ASSETS THAT ARE ENTERED BELOW ON LINE 7.

**LINE 7 – TAX-DEFERRED ASSETS:**

ENTER THE PRESENT VALUE OF TAX-DEFERRED ASSETS, SUCH AS IRA AND 401(K) ACCOUNTS. INCLUDE ALL TAX-DEFERRED ASSETS, INCLUDING BUT NOT LIMITED TO TAX-DEFERRED CASH ACCOUNTS, CERTIFICATES OF DEPOSIT, SAVINGS ACCOUNTS, AND BROKERAGE ACCOUNTS.

**LINE 8 – OTHER GENERAL ASSETS:** ENTER THE PRESENT VALUE OF ALL OTHER ASSETS THAT ARE NOT ALREADY LISTED, EXCLUDING CASH AND REGULAR BANK ACCOUNTS. INCLUDE THE CASH VALUE OF ANY INSURANCE POLICIES OR ANY PREPAID BENEFITS, SUCH AS PREPAID FUNERAL PLANS.

**LINE 9 – TOTAL GENERAL ASSETS:** ENTER THE SUM OF LINES 2 THROUGH 8.

**LINE 10 – BANK ACCOUNTS, RESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE COURT-RESTRICTED, MEANING FUNDS MAY NOT BE WITHDRAWN WITHOUT A COURT ORDER. BANK ACCOUNTS INCLUDE CHECKING, SAVING, CERTIFICATES OF DEPOSIT, MONEY MARKET ACCOUNTS, AND ALL FUNCTIONALLY SIMILAR ACCOUNTS, WHETHER IN A BANK, SAVINGS AND LOAN, CREDIT UNION, OR OTHER SIMILAR FINANCIAL INSTITUTION. DO NOT INCLUDE TAX-DEFERRED ASSETS THAT WERE LISTED ABOVE ON LINE 7.

**LINE 11 – BANK ACCOUNTS, UNRESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE NOT COURT-RESTRICTED, MEANING FUNDS MAY BE WITHDRAWN WITHOUT A COURT ORDER.

**LINE 12 – CASH ON HAND:** ENTER THE AMOUNT OF CURRENCY THAT YOU HAVE ON BEHALF OF THE ESTATE, SUCH AS A PETTY CASH FUND. DO NOT INCLUDE COIN COLLECTIONS ON THIS LINE, UNLESS THE COINS HAVE NO COLLECTIBLE VALUE ABOVE THE FACE VALUE OF THE COINS.

**LINE 13 – OTHER MONEY-DENOMINATED ASSETS:** ENTER THE VALUE OF OTHER MONEY DENOMINATED ASSETS, SUCH AS A CASH CARD. THESE ASSETS ARE FUNCTIONALLY EQUIVALENT TO MONEY IN A BANK ACCOUNT AND DO NOT CHANGE IN VALUE BY MARKET FLUCTUATION, EXCEPT BY RECEIPT OF A DIVIDEND OR INTEREST. ATTACH SUPPORTING DETAIL.

**LINE 14 – TOTAL CASH AND BANK ACCOUNTS:** ENTER THE SUM OF LINES 10 THROUGH 13.

**LINE 15 – TOTAL AVAILABLE ASSETS:** ADD LINES 9 AND 14.

**LINE 16 – BILLS & PAYABLES MORE THAN 30 DAYS OLD:** ENTER THE AMOUNT OF ANY AND ALL PAST-DUE BILLS AND PAYABLES, PLUS ALL INCURRED BUT UNPAID FIDUCIARY AND ATTORNEY FEES AND COSTS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 17 - DEBTS:** ENTER THE AMOUNT OF ALL OTHER DEBTS, SUCH AS NOTES, MORTGAGES, CREDIT CARDS AND PERSONAL LOANS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 18 – TOTAL LIABILITIES:** ADD LINES 16 AND 17.

**LINE 19 – NET ASSETS:** ENTER LINE 15 MINUS LINE 18. THIS IS THE VALUE OF THE NET ASSETS AS OF THE DATE OF THE REPORTING PERIOD.

**SECTION 2 – RECONCILIATION OF CONSERVATOR’S ACCOUNT:** THE SECOND SECTION OF SCHEDULE 2 IS UTILIZED TO RECONCILE THE CASH FLOW INFORMATION REPORTED ON SCHEDULE 1 TO THE NET ASSET INFORMATION REPORTED ON SCHEDULE 2. THE PURPOSE FOR THIS RECONCILIATION IS TO PROVE THAT THE ENDING BALANCE IN CASH AND BANK ACCOUNTS MATCHES THE STARTING BALANCE PLUS RECEIPTS AND MINUS DISBURSEMENTS.

**LINE 20 – STARTING CASH BALANCE:** ENTER STARTING CASH BALANCE FROM SCHEDULE 2, COLUMN A, LINE 14.

**LINE 21 – TOTAL RECEIPTS:** ENTER TOTAL RECEIPTS FROM SCHEDULE 1, COLUMN C, LINE 8.

**LINE 22 – AVAILABLE FUNDS:** ADD LINES 20 AND 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ENTER TOTAL DISBURSEMENTS FROM SCHEDULE 1, COLUMN C, LINE 23.

**LINE 24 – ENDING CASH BALANCE:** CALCULATE ENDING CASH BALANCE BY SUBTRACTING LINE 23 FROM LINE 22. THE RESULT MUST EQUAL THE ENDING CASH BALANCE AS REPORTED ON SCHEDULE 2, COLUMN B, LINE 14. IF THESE AMOUNTS DO NOT MATCH, THERE IS AN ERROR IN THE REPORT.

### **SCHEDULE 3 (FORM 7): STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP**

THE PURPOSE OF SCHEDULE 3 IS TO ESTIMATE HOW LONG THE CONSERVATORSHIP ESTATE CAN MEET THE EXPENSES OF THE PROTECTED PERSON, AND THEN TO COMPARE WHETHER THAT DURATION IS LONGER OR SHORTER THAN THE ESTIMATED LIFESPAN OF THE PROTECTED PERSON. A CONSERVATORSHIP ESTATE THAT CAN MEET THE PREDICTED EXPENSES OF A PROTECTED PERSON IS CONSIDERED SUSTAINABLE, WHILE A CONSERVATORSHIP ESTATE THAT CANNOT IS NOT SUSTAINABLE. A CONSERVATORSHIP ESTATE MUST HAVE A

WRITTEN MANAGEMENT PLAN IF IT IS NOT SUSTAINABLE.

**COLUMN INSTRUCTIONS:**

**COLUMN A – SUSTAINABILITY ESTIMATED IN FORM 6, SCHEDULE 3:** IF FORM 6, SCHEDULE 3 WAS FILED, COMPLETE COLUMN A TO DISPLAY INFORMATION FROM THE FIRST ESTIMATE OF SUSTAINABILITY; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY AND CAN BE COPIED DIRECTLY FROM COLUMN B OF FORM 6, SCHEDULE 3, INCLUDING THE REPORT DATE. IF YOU ARE A SUCCESSOR CONSERVATOR, YOU WILL STILL INCLUDE YOUR PREDECESSOR'S SUSTAINABILITY CALCULATION, IF ONE WAS PERFORMED. YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED SUSTAINABILITY ESTIMATED FOR PERIOD JUST ENDED:** COMPLETE COLUMN B TO PROVIDE YOUR ESTIMATES ON THE SUSTAINABILITY OF THE CONSERVATORSHIP. THIS MAY BE YOUR FIRST ESTIMATE OR A NEW ESTIMATE, DEPENDING WHETHER YOU PRE-

VIOUSLY FILED FORM 6, SCHEDULE 3. YOUR ESTIMATES SHOULD BE BASED UPON THE MOST CURRENT INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

*FOR EXAMPLE, IF THERE IS A SUBSTANTIAL CHANGE OF CIRCUMSTANCES FOR THE PROTECTED PERSON, SUCH AS A MEDICAL DETERIORATION WHICH REQUIRES A DIFFERENT LEVEL OF CARE, USE THIS INFORMATION WHEN CALCULATING SUSTAINABILITY, EVEN IF THE CHANGE OCCURRED AFTER THE END OF THE REPORTING PERIOD BUT BEFORE THE DATE OF FILING THIS SCHEDULE.*

AS A REMINDER, THE INFORMATION PROVIDED ON THIS SCHEDULE IS A GOOD FAITH ESTIMATE BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU. SOME INFORMATION MAY BE EASY TO CALCULATE AND SHOULD BE ACCURATE, SUCH AS MONEY AVAILABLE IN BANK ACCOUNTS, BUT SOME INFORMATION IS VERY DIFFICULT TO ESTIMATE, SUCH AS THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. THIS SCHEDULE REQUIRES YOU TO SHARE WHAT YOU BELIEVE TO BE TRUE, NOT WHAT YOU CAN PROVE TO BE TRUE. YOU ARE NOT MAKING AN AVOWAL; YOU ARE TELLING THE COURT WHAT

YOU THINK IS TRUE IN THIS PARTICULAR CASE FOR THIS PARTICULAR PROTECTED PERSON.

**COLUMN C – CHANGE FROM PRIOR SCHEDULE 3, COLUMN D - CHANGE AS PERCENT, & COLUMN E – EXPLANATION OF CHANGE:** IF YOU HAVE A PRIOR SUSTAINABILITY ESTIMATE IN COLUMN A, COMPUTE COLUMNS C AND D, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF CHANGE, RESPECTIVELY, FROM LAST ESTIMATE TO THIS ESTIMATE. THE MATHEMATICAL CALCULATION IS SHOWN IN THE HEADER TO COLUMNS C AND D. COMPLETE COLUMN E TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

**LINE INSTRUCTIONS:**

**LINE 1 – REPORT DATE OF SUSTAINABILITY ESTIMATE:** ENTER THE DATE OF EACH REPORT OF SUSTAINABILITY. COLUMN A IS THE DATE OF THE PRIOR ESTIMATE, AND COLUMN B IS THE DATE OF YOUR NEW ESTIMATE OF SUSTAINABILITY.

**OVERVIEW OF LINES 2 THROUGH 4:** YOU CALCULATED THE NET ASSETS OF THE CON-

SERVATORSHIP ESTATE ON SCHEDULE 2, BUT THERE MAY BE ADDITIONAL FACTORS THAT MAY IMPACT THOSE ASSETS LOOKING FORWARD, SUCH AS ADDITIONAL ASSETS THAT MIGHT COME FROM AN INHERITANCE OR A PERSONAL INJURY CLAIM. LIKEWISE, LOOKING FORWARD, SOME ASSETS MIGHT BE NEEDED FOR KNOWN ONE-TIME EXPENDITURES, SUCH AS A MAJOR MEDICAL EXPENDITURE OR THE STARTUP COSTS FOR THE CONSERVATORSHIP. ONCE THESE ADJUSTMENTS ARE MADE, IF ANY, THE REMAINING NET ASSETS SHOULD BE AVAILABLE TO MEET THE TYPICAL OR RECURRING NEEDS OF THE PROTECTED PERSON.

SAID ANOTHER WAY, YOU ARE CALCULATING THE NET ASSETS THAT ARE THOUGHT TO BE AVAILABLE TO MEET THE REGULAR AND RECURRING NEEDS OF THE PROTECTED PERSON FROM THIS POINT FORWARD

**LINE 2 – NET ASSETS:** ENTER THE VALUE OF THE NET ASSETS AVAILABLE TO THE ESTATE, AS CALCULATED ON SCHEDULE 2, LINE 19, COLUMNS A AND B, RESPECTIVELY.

**LINE 3 – ADJUSTMENTS:** ENTER ZERO, UNLESS ADJUSTMENTS ARE REQUIRED. IF SO:

- ENTER AS A POSITIVE VALUE ANY NEW AND SIGNIFICANT ASSETS THAT YOU EXPECT TO COME INTO THE CONSERVATORSHIP, SUCH AS AN INHERITANCE OR A PERSONAL INJURY AWARD.
- ENTER AS A NEGATIVE VALUE ANY ASSETS THAT NEED TO BE USED TO SATISFY ANY PLANNED, ONE-TIME, SIGNIFICANT EXPENDITURES, SUCH AS ONE-TIME MEDICAL COST, LARGE REPAIRS, OR THE COST TO STABILIZE THE CONSERVATORSHIP.

EXPLAIN ANY ADJUSTMENTS IN THE SPACE PROVIDED ON SCHEDULE 3, COLUMN E, OR PROVIDE SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 4 – ADJUSTED NET ASSETS:** ADD A POSITIVE VALUE ON LINE 3 TO LINE 2, OR DEDUCT A NEGATIVE VALUE ON LINE 3 FROM LINE 2. THIS IS YOUR ESTIMATE OF THE ASSETS THAT WILL BE AVAILABLE TO MEET THE RECURRING NEEDS OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE NET ASSET FIGURE ON LINE 2 IS \$100,000, AND LINE 3 IS A POSITIVE VALUE, SUCH AS \$5,000, ENTER THE SUM OF BOTH NUMBERS, \$105,000 ON LINE 4. HOWEVER, IF LINE 3 INSTEAD HAS A NEGATIVE VALUE, SUCH AS MINUS \$8,000, WHICH CAN BE*

*WRITTEN AS -\$8,000 OR (\$8,000), YOU WOULD ENTER \$92,000 ON LINE 4.*

**OVERVIEW OF LINES 5 THROUGH 7:** YOU ALREADY CALCULATED THE NET INCOME OR THE NET EXPENSES OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 1, BUT THERE MAY BE ADDITIONAL FACTORS THAT IMPACT THE TYPICAL OR RECURRING NET INCOME OR NET EXPENSES LOOKING FORWARD, SUCH AS INCOME OR EXPENSES THAT WILL CHANGE IN THE FUTURE. SAID ANOTHER WAY, WHAT WILL BE THE REGULAR OR RECURRING NET INCOME OR NET EXPENSES IN A TYPICAL YEAR?

**LINE 5 – NET INCOME/(NET EXPENSES):** ENTER THE VALUE OF THE NET INCOME OR NET EXPENSES FOR THE ESTATE AS CALCULATED ON SCHEDULE 1, LINE 27, COLUMNS A AND C, RESPECTIVELY. ENTER NET INCOME AS A POSITIVE NUMBER, AND ENTER NET EXPENSES AS A NEGATIVE NUMBER.

**LINE 6 – ADJUSTMENTS:** ENTER ZERO, UNLESS ADJUSTMENTS ARE REQUIRED. IF SO:

- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT ONE-TIME EXPENSES THAT WERE RECOGNIZED AS A DISBURSEMENT WHEN CALCULATING THE NET INCOME OR NET EXPENSES

FOR THE YEAR JUST ENDED, SUCH AS A ONE-TIME MEDICAL COST OR THE STARTUP COST FOR THE CONSERVATORSHIP.

- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT AND RECURRING INCOME THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A NEW SOURCE OF INCOME LIKE DISABILITY BENEFITS.
- ENTER AS A NEGATIVE VALUE ANY SIGNIFICANT AND RECURRING EXPENDITURE THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A NEW OR INCREASED EXPENDITURE FOR CARE OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE PROTECTED PERSON NOW RECEIVES A REGULAR AND RECURRING DISABILITY PAYMENT OF \$1,000 PER MONTH, AND ONLY THE FIRST THREE MONTHS OF BENEFITS WAS INCLUDED IN THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, THERE IS A REQUIRED POSITIVE ADJUSTMENT IN THE AMOUNT OF \$9,000, WHICH RECOGNIZES THE ADDITIONAL INCOME THAT WILL BE RECEIVED IN*

*A TYPICAL YEAR (SINCE 3 MONTHS WAS ALREADY RECOGNIZED).*

*FOR EXAMPLE, IF THE PROTECTED PERSON INCURRED A SUBSTANTIAL ONE-TIME EXPENDITURE, WHICH WAS A DISBURSEMENT WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, THIS IS A POSITIVE ADJUSTMENT, SINCE THIS DISBURSEMENT WILL NOT RECUR IN A TYPICAL YEAR. THIS MIGHT OCCUR WITH THE ONE-TIME COST FOR A NEW ROOF ON THE PROTECTED PERSON'S RESIDENCE.*

*FOR EXAMPLE, IF THE PROTECTED PERSON WILL NOW REQUIRE ADDITIONAL CARE SERVICES, WHICH WAS NOT PREVIOUSLY INCLUDED AS A DISBURSEMENT IN CALCULATING THE NET INCOME OR NET EXPENSES, THIS IS A NEGATIVE ADJUSTMENT.*

EXPLAIN ANY ADJUSTMENTS IN THE SPACE PROVIDED ON SCHEDULE 3, COLUMN E, OR PROVIDE SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 7 – ADJUSTED NET INCOME/(NET EXPENSES):** ADD THE POSITIVE VALUE ON LINE 6 TO LINE 5, OR DEDUCT THE NEGATIVE VALUE ON LINE 6 FROM LINE 5. THIS IS YOUR ESTIMATE OF THE REGULAR AND RECURRING NET INCOME OR NET EXPENSES OF THE CONSERVATORSHIP.

IF LINE 7 IS A POSITIVE VALUE, YOU ARE ESTIMATING THAT THE CONSERVATORSHIP IS SUSTAINABLE BECAUSE THE CONSERVATORSHIP IS EXPECTED TO PRODUCE MORE INCOME THAN IT EXPENDS. IF LINE 7 IS POSITIVE, DO NOT COMPLETE LINES 8 THROUGH 10; SKIP TO LINE 11.

IF LINE 7 IS A NEGATIVE VALUE, CONTINUE TO LINE 8.

**LINE 8 – ENTER ADJUSTED NET ASSETS:** ENTER THE NUMBER CALCULATED ON LINE 4.

**LINE 9 – ENTER ADJUSTED NET EXPENSES:** ENTER THE ABSOLUTE VALUE OF THE NUMBER CALCULATED ON LINE 7. THIS MEANS YOU WILL ENTER A POSITIVE NUMBER FOR THE VALUE THAT IS SHOWN ON LINE 7 AS A NEGATIVE NUMBER. SAID ANOTHER WAY, IGNORE THE NEGATIVE SIGN WHEN ENTERING THIS NUMBER ON LINE 9.

**LINE 10 – ESTIMATED YEARS OF SUSTAINABILITY:** ENTER HERE LINE 8 DIVIDED BY LINE 9. THIS IS YOUR ESTIMATE OF THE NUMBER OF YEARS THAT THE CONSERVATORSHIP CAN FUND THE RECURRING AND REGULAR EXPENSES OF THE PROTECTED PERSON BEFORE THE ENTIRE NET ESTATE IS CONSUMED.

**LINE 11 – ESTIMATE OF PROTECTED PERSON'S REMAINING LIFE EXPECTANCY:** ENTER YOUR GOOD FAITH ESTIMATE OF THE REMAINING LIFE EXPECTANCY OF THE PROTECTED PERSON EXPRESSED IN YEARS. JUST TELL THE COURT WHAT YOU THINK, NOT WHAT YOU CAN PROVE. YOU MAY RELY ON YOUR OWN EXPERIENCE, ANY OPINIONS THAT YOU CONSIDER CREDIBLE, SUCH AS THE OPINIONS OF A MEDICAL PROFESSIONAL, AND LIFE EXPECTANCY TABLES. HOWEVER, DO NOT USE LIFE EXPECTANCY TABLES WITHOUT MAKING ADJUSTMENTS FOR THE PARTICULAR CIRCUMSTANCES OF THE PROTECTED PERSON BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

**LINE 12 – CONSERVATORSHIP IS SUSTAINABLE:** CHECK THE BOX FOR "YES" IF ADJUSTED NET INCOME ON LINE 7 IS A POSITIVE NUMBER OR IF LINE 10 IS EQUAL TO OR GREATER THAN LINE 11. IF NOT, CHECK THE BOX FOR "NO".

SAID ANOTHER WAY, CHECK "YES", IF THE INCOME EXCEEDS EXPENSES AS REPORTED ON LINE 7. LIKEWISE, CHECK "YES", IF THE NUMBER OF YEARS IT TAKES TO CONSUME THE ESTATE IS EQUAL TO OR GREATER THAN THE PROJECTED LIFE EXPECTANCY OF

THE PROTECTED PERSON. OTHERWISE, CHECK “NO”.

**LINE 13 – MANAGEMENT PLAN:** IF COLUMN A AND/OR COLUMN B, LINE 12 IS CHECKED “NO”, PROVIDE THE MOST RECENT PRIOR MANAGEMENT PLAN IN COLUMN A, IF ANY, AND DESCRIBE YOUR CURRENT MANAGEMENT PLAN IN COLUMN B. IF THERE IS NO CHANGE TO THE PRIOR MANAGEMENT PLAN, ENTER “NO CHANGE” IN COLUMN B.

THE CONSERVATOR SHALL PROVIDE THE COURT WITH AN ALTERNATIVE MANAGEMENT PLAN IF THE ESTATE IS NOT CALCULATED AS SUSTAINABLE. THAT PLAN SHALL DESCRIBE HOW THE FUTURE CARE NEEDS OF THE PROTECTED PERSON SHALL BE MET. FOR EXAMPLE, THERE MAY BE A NEED FOR AN ADJUSTMENT IN THE PROTECTED PERSON’S STANDARD OF LIVING OR A FUTURE NEED FOR PUBLIC ASSISTANCE.

THE OBJECTIVE OF THE CONSERVATOR MUST ALWAYS FOCUS ON THE BEST INTERESTS OF THE PROTECTED PERSON, WHILE RESPECTING THE WISHES OF THE PROTECTED PERSON TO THE EXTENT NOT INCONSISTENT WITH THE PROTECTED PERSON’S BEST INTERESTS.

## **FORM 7: CONSERVATOR’S ACCOUNT:**

FORM 7 IS LARGELY A SELF-EXPLANATORY DOCUMENT; IT SERVES AS A COVERSHEET FOR YOUR COMPLETE ANNUAL REPORT.

WHEN FILING FORM 7, YOU ARE REQUIRED TO ATTACH SCHEDULES 1, 2, AND 3, AS WELL AS A COPY OF BANK STATEMENTS FOR ALL ACCOUNTS AS OF THE DATE WHEN THE CURRENT REPORTING PERIOD ENDED. IF YOU NEED TO ATTACH ANY SUPPORTING DETAIL TO ANY SCHEDULE, THIS DETAIL IS ALSO A REQUIRED ATTACHMENT. CHECK EACH BOX ON FORM 7 FOR EACH INCLUDED ATTACHMENT.

WHEN AMENDING FORM 7, INCLUDE ANY REQUIRED ATTACHMENTS THAT ARE CHANGED AS A RESULT OF THE AMENDMENT. CHECK EACH BOX ON AN AMENDED FORM 7 FOR EACH INCLUDED ATTACHMENT.

ORGANIZE ALL REQUIRED ATTACHMENTS IN THE SAME ORDER AS SHOWN ON FORM 7.

SIGN FORM 7 WHEN YOU ARE FINISHED AND HAVE REVIEWED THE FORM AND ALL REQUIRED ATTACHMENTS. WHEN YOU SIGN, YOU ARE CERTIFYING THAT YOU HAVE READ AND REVIEWED THE

ENTIRE REPORT AND, AFTER REASONABLE INQUIRY, YOU HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF.

PLEASE REMEMBER, YOU WILL USE FORM 8 STARTING WITH YOUR SECOND CONSERVATOR'S ACCOUNT, AND YOU WILL CONTINUE USING FORM 8 FOR EACH OF YOUR ANNUAL CONSERVATOR'S ACCOUNTS THEREAFTER UNTIL YOU ARE READY TO FILE YOUR FINAL ACCOUNT.

USE FORM 9 FOR YOUR FINAL CONSERVATOR'S ACCOUNT.

PLEASE REMEMBER, IF THIS CONSERVATORSHIP CONSISTS OF A SMALL ESTATE OR HAS VERY LITTLE ACTIVITY, ASK THE COURT TO PERMIT YOU TO FILE FORM 10, WHICH IS A SIMPLIFIED CONSERVATOR'S ACCOUNT; HOWEVER, YOU MUST FILE THE FULL REPORT, UNLESS THE SIMPLIFIED CONSERVATOR'S ACCOUNT IS AUTHORIZED.

**FORM 8. CONSERVATOR'S ACCOUNT**

**NAME OF PERSON FILING DOCUMENT:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**CITY, STATE, ZIP CODE:** \_\_\_\_\_

**TELEPHONE NUMBER:** \_\_\_\_\_

**ATTORNEY BAR NUMBER (IF APPLICABLE):** \_\_\_\_\_

**LICENSED FIDUCIARY NUMBER (IF APPLICABLE):** \_\_\_\_\_

**REPRESENTING [ ] SELF OR [ ] ATTORNEY FOR:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE  
COUNTY OF <<COUNTY>>

IN THE MATTER OF THE  
  
CONSERVATORSHIP FOR

<<PROTECTED PERSON'S NAME>>,

☐ A MINOR

☐ AN ADULT

NO. <<CASE NO.>>

**CONSERVATOR'S ACCOUNT**

☐ WITH BUDGET

☐ AMENDMENT

(ASSIGNED TO THE HONORABLE

<<JUDICIAL

OFFICER>> )

**CONFIDENTIAL DOCUMENT**

*RULE 7, RULES PROBATE PROC.*

REQUIRED ATTACHMENTS, WHICH ARE TO BE ATTACHED IN THE FOLLOWING ORDER:

- ☐ SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS
- ☐ SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION
- ☐ SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP
- ☐ RECENT BANK STATEMENT FOR EACH BANK ACCOUNT
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 1
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 2
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 3
- ☐ TRANSACTION LOG, DETAILING ALL FINANCIAL TRANSACTION DURING THE CURRENT REPORTING PERIOD, REPORTED BY CATEGORY.

**CONSERVATOR'S CERTIFICATION**

I, THE UNDERSIGNED, ACKNOWLEDGE THAT I HAVE READ AND REVIEWED THIS FORM, ACCOMPANYING SCHEDULES AND ATTACHED SUPPLEMENTS, AND AFTER REASONABLE INQUIRY HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

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<<CONSERVATOR NAME>>

---

DATE

**FORM 8. CONTINUED**

**INSTRUCTIONS FOR FORM 8:**

**CONSERVATOR'S ACCOUNT**

**PURPOSE OF FORM:**

USE FORM 8 TO PREPARE AND REPORT THE ANNUAL CONSERVATOR'S ACCOUNT, CONCERNING THE ADMINISTRATION OF THE ESTATE. BEGIN USING FORM 8 WITH THE SECOND CONSERVATOR'S ACCOUNT, AND CONTINUE USING FORM 8 UNTIL YOU FILE YOUR FINAL ACCOUNT ON FORM 9. IF YOU ARE REQUIRED TO PROVIDE A BUDGET WITH YOUR ANNUAL CONSERVATOR'S ACCOUNT, REPORT THE BUDGET ON THIS SAME FORM.

IF THIS CONSERVATORSHIP CONSISTS OF A SMALL ESTATE OR HAS VERY LITTLE ACTIVITY, ASK THE COURT TO AUTHORIZE THE CONSERVATOR TO FILE FORM 10, WHICH IS A SIMPLIFIED CONSERVATOR'S ACCOUNT; YOU MUST FILE THE FULL REPORT, UNLESS THE SIMPLIFIED CONSERVATOR'S ACCOUNT IS AUTHORIZED.

**WHEN TO FILE:**

GENERALLY, EACH CONSERVATOR'S ACCOUNT AND BUDGET COVERS A ONE YEAR PERIOD, SUCH THAT EACH REPORTING PERIOD IS REFERRED TO AS A YEAR. HOWEVER, A REPORTING

PERIOD MAY COVER A DIFFERENT PERIOD OF TIME, EITHER LONGER OR SHORTER THAN A YEAR, IF ORDERED BY THE COURT, DEPENDING ON THE CIRCUMSTANCES OF EACH INDIVIDUAL CASE.

BY COURT RULE, THE FIRST CONSERVATOR'S ACCOUNT COVERS A PERIOD THAT ENDS NINE MONTHS AFTER THE ISSUANCE OF THE LETTERS

AS CONSERVATOR, AND THE FIRST CONSERVATOR'S ACCOUNT IS DUE 90 DAYS LATER, WHICH MEANS THE FIRST CONSERVATOR'S ACCOUNT IS DUE ON THE FIRST ANNIVERSARY OF THE CONSERVATOR'S APPOINTMENT. EACH SUCCESSIVE YEAR, THE CONSERVATOR'S REPORT IS DUE ON THE SUBSEQUENT ANNIVERSARY OF THE APPOINTMENT. SEE SECTION 14-5419, ARIZONA REVISED STATUTES AND RULE 30, ARIZONA RULES OF PROBATE PROCEDURE.

HOWEVER, YOU MUST REVIEW THE COURT'S ORDERS IN YOUR CASE, WHICH MAY ESTABLISH A DIFFERENT END DATE OR DIFFERENT DUE DATE FOR THE CONSERVATOR'S ACCOUNT, JUST AS

THE COURT MAY ESTABLISH OTHER SPECIAL REQUIREMENTS THAT THE CONSERVATOR IS REQUIRED TO FOLLOW, SINCE EVERY CONSERVATORSHIP IS UNIQUE TO SOME DEGREE.

FORM 8 IS FILED AS A CONFIDENTIAL DOCUMENT; THE ACCOUNT IS NOT AVAILABLE FOR PUBLIC INSPECTION.

#### **GENERAL INSTRUCTIONS:**

ALL REFERENCES IN THESE INSTRUCTIONS TO “YOU” REFER TO THE CONSERVATOR, AND ALL REFERENCES TO “YEAR” REFER TO THE REPORTING OR ACCOUNTING PERIOD.

UNLESS OTHERWISE ORDERED BY THE COURT, FORM 8 REQUIRES ATTACHMENTS, INCLUDING BUT NOT LIMITED TO SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS; SCHEDULE 2: STATEMENT OF NET ASSETS RECONCILIATION; AND SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP. IN ADDITION TO THE REQUIRED SCHEDULES, CERTAIN ANSWERS REQUIRE SUPPORTING DETAIL, WHICH ARE ALSO REQUIRED ATTACHMENTS TO FORM 8. AS TO ANY SUPPORTING DETAIL, IDENTIFY THE SCHEDULE, LINE AND, IF APPROPRIATE, COLUMN THAT IS DETAILED.

YOU SHOULD COMPLETE THE REQUIRED SCHEDULES PRIOR TO COMPLETING FORM 8, BECAUSE FORM 8 IS ESSENTIALLY A COVERSHEET AS YOU GATHER TOGETHER YOUR COMPLETE REPORT, AND IT INCLUDES A CERTIFICATION THAT THE REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF. DON’T SIGN THIS CERTIFICATION UNTIL YOU HAVE READ AND REVIEWED THE COMPLETED REPORT.

#### **Helpful Suggestion:**

These instructions assume that Form 8 and all schedules are being completed manually on paper forms. However, Form 8 and all schedules are also available in an electronic format at no cost and will automate all of the calculations. Please see: [www.azcourts.gov](http://www.azcourts.gov)

#### **NOTICE:**

ANY ESTIMATES ALLOWED OR REQUIRED BY THESE INSTRUCTIONS ARE NOT DESIGNED OR INTENDED AS A BASIS FOR CIVIL OR CRIMINAL LIABILITY. NEITHER IS IT INTENDED TO BE THE BASIS FOR LITIGANTS TO SEEK COLLATERAL REMEDIES AGAINST EACH OTHER OR TO OBTAIN TACTICAL ADVANTAGES IN PROCEEDINGS BEFORE A COURT.

**SPECIFIC INSTRUCTIONS:**

**SCHEDULE 1 (FORM 8): STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**COLUMN INSTRUCTIONS:**

SCHEDULE 1 CONSISTS OF COLUMNS THAT ARE DIVIDED INTO THREE BASIC CATEGORIES: COLUMN A RELATES TO THE PAST, MEANING INFORMATION THAT WAS PREVIOUSLY REPORTED; COLUMNS B THROUGH E RELATE TO THE PRESENT, MEANING INFORMATION THAT YOU ARE REPORTING FOR THE YEAR JUST ENDED; AND COLUMNS F AND G DESCRIBE THE FUTURE, THE YEAR THAT IS JUST BEGINNING.

YOU MAY BE REQUIRED TO USE ALL OF THE COLUMNS IN SCHEDULE 1 OR JUST SOME OF THE COLUMNS, DEPENDING WHETHER THE COURT REQUIRES A BUDGET.

**COLUMN A – ACTUAL RESULTS PRIOR PERIOD:** COMPLETE COLUMN A TO PRESENT INFORMATION FROM THE LAST CONSERVATOR'S ACCOUNT; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY, AND MUST BE COPIED DIRECTLY FROM COLUMN C OF LAST YEAR'S SCHEDULE 1, INCLUDING THE STARTING AND ENDING DATES. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR, BUT

YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT, YOU STILL INCLUDE YOUR PREDECESSOR'S INFORMATION IN COLUMN A, BUT YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION AND ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR.

**COLUMN B – BUDGET, PERIOD JUST ENDED:** IF YOU WERE REQUIRED TO FILE A BUDGET FOR THE YEAR JUST ENDED, ENTER THE BUDGET FOR THE YEAR JUST ENDED IN COLUMN B. PLEASE NOTE: IF THE BUDGET WAS AMENDED DURING THE YEAR, ENTER THE FINAL AMENDED BUDGET IN COLUMN B AND DESCRIBE THE AMENDMENTS AS SUPPORTING DETAIL TO SCHEDULE 1.

**COLUMN C – ACTUAL RESULTS, PERIOD JUST ENDED:** COMPLETE "COLUMN C" TO REPORT THE CONSERVATOR'S ACCOUNT FOR THE YEAR JUST ENDED. THIS IS THE COLUMN WHERE THE ACTUAL RECEIPTS AND DISBURSEMENTS FOR THE YEAR JUST ENDED ARE REPORTED.

**COLUMN D – DEVIATION FROM BUDGET, & COLUMN E – DEVIATION AS PERCENT:** IF YOU ARE REQUIRED TO COMPLETE COL-

UMNS B AND C, THEN COMPUTE COLUMNS D AND E, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF DEVIATION, RESPECTIVELY, BETWEEN THE BUDGET AND ACTUAL RESULTS. THE FORMULAS TO CALCULATE THE DEVIATION ARE SHOWN IN THE HEADERS TO COLUMNS D AND E. *PLEASE REMEMBER, IF YOU ARE USING THE ELECTRONIC VERSION OF THIS FORM, THE FORMULAS ARE EMBEDDED AND BOTH COLUMNS ARE AUTOMATICALLY CALCULATED, AS ARE ALL CALCULATIONS ON THE FORM.*

**COLUMN F – BUDGET CURRENT YEAR:** COMPLETE COLUMN F IF THE COURT REQUIRES A BUDGET FOR THE YEAR THAT IS JUST BEGINNING. THIS IS WHERE YOU PRESENT A BUDGET OF RECEIPTS AND DISBURSEMENTS FOR THE COMING YEAR.

**COLUMN G – CHANGE REQUESTED:** FINALLY, IF YOU ARE REQUIRED TO COMPLETE BOTH COLUMNS C AND F, THEN COMPUTE COLUMN G TO SHOW THE DOLLAR AMOUNT FOR CHANGES TO THE PROPOSED BUDGET AS COMPARED TO LAST YEAR'S ACTUAL RESULTS. THE FORMULA TO CALCULATE THE CHANGE IS SHOWN IN THE HEADER TO COLUMN G.

## LINE INSTRUCTIONS:

AS YOU DETERMINE WHAT TO ENTER ON EACH LINE, PLEASE REMEMBER THAT TRANSACTIONS ARE RECOGNIZED ON SCHEDULE 1 WHEN MONEY IS RECEIVED OR MONEY IS DISBURSED BY THE CONSERVATORSHIP. IN ACCOUNTING TERMS, TRANSACTIONS ARE RECOGNIZED ON A CASH BASIS: YOU LIST RECEIPTS AND DISBURSEMENTS WHEN MONEY EFFECTIVELY CHANGES HANDS.

*FOR EXAMPLE, IF A COST IS INCURRED BUT NOT PAID BEFORE THE END OF A REPORTING PERIOD, THE COST IS NOT LISTED AS A DISBURSEMENT UNTIL PAID.*

*FOR EXAMPLE, IF A CHECK IS MAILED BEFORE THE END OF A REPORTING PERIOD BUT DOES NOT CLEAR THE BANK UNTIL EARLY IN THE NEXT REPORTING PERIOD, THE DISBURSEMENT IS TREATED AS PAID WHEN THE CHECK WAS MAILED.*

RECEIPTS REPORTED ON SCHEDULE 1 INCLUDE ANY MONEY, WHETHER INCOME TO THE ESTATE, LIQUIDATION OF ANY GENERAL ESTATE ASSET, OR THE PROCEEDS OF ANY LOAN TO THE ESTATE.

ONCE YOU DETERMINE WHICH COLUMNS OF SCHEDULE 1 ARE

REQUIRED, COMPLETE EACH ROW AS FOLLOWS:

**LINE 1 – START DATE OF EACH PERIOD:** ENTER THE START DATE FOR EACH PERIOD.

*FOR EXAMPLE, IF A CONSERVATOR FILES AN ACCOUNT THAT IS DUE ON SEPTEMBER 30, 2012, FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012:*

- *COLUMN A WILL HAVE A START DATE OF JULY 1, 2010,*
- *COLUMNS B AND C WILL HAVE A START DATE JULY 1, 2011, AND*
- *COLUMN F WILL HAVE A START DATE OF JULY 1, 2012.*

**LINE 2 – END DATE OF EACH PERIOD:** ENTER THE END DATE FOR EACH PERIOD. *USING THE PRECEDING EXAMPLE, THE END DATE IS JUNE 30 ONE YEAR LATER THAN THE START DATE.*

**LINE 3 – RETIREMENT AND DISABILITY INCOME:** ENTER ALL REGULAR AND RECURRING INCOME THAT IS RECEIVED AS A RESULT OF RETIREMENT OR DISABILITY, INCLUDING BUT NOT LIMITED TO SOCIAL SECURITY, RAILROAD RETIREMENT, PENSION BENEFITS, SOCIAL SECURITY DISABILITY, SUPPLEMENTAL SECURITY INCOME, AND WORKER'S COMPENSATION BENEFITS. DO

NOT INCLUDE DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K AND IRA FUNDS.

**LINE 4 – ANNUITIES, STRUCTURED SETTLEMENTS, AND TRUST INCOME:** ENTER ALL INCOME THAT IS RECEIVED FROM ANNUITIES, STRUCTURED SETTLEMENTS OR TRUST INCOME THAT IS NOT ALREADY INCLUDED IN LINE 3.

**LINE 5 – WAGES AND EARNED INCOME:** ENTER ALL WAGES AND EARNED INCOME OF THE PROTECTED PERSON THAT IS NOT INCLUDED IN LINES 3 OR 4.

**LINE 6 – INVESTMENT AND BUSINESS INCOME:** ENTER ALL INVESTMENT AND BUSINESS INCOME, INCLUDING BUT NOT LIMITED TO INTEREST, DIVIDEND, RENT, AND ROYALTY INCOME THAT IS NOT INCLUDED IN LINES 3, 4 OR 5.

**LINE 7 – OTHER RECEIPTS:** ENTER ANY OTHER RECEIPTS THAT ARE NOT INCLUDED IN LINES 3 THROUGH 6, INCLUDING BUT NOT LIMITED TO ANY OTHER INCOME, ANY DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K OR IRA FUNDS, ANY AMOUNT RECEIVED FROM SELLING AN ASSET, OR THE PROCEEDS FROM ANY NEW LOAN TO THE PROTECTED ESTATE. ATTACH A

DETAILED STATEMENT EXPLAINING THE OTHER RECEIPTS.

**LINE 8 – TOTAL RECEIPTS:** ADD LINES 3 THROUGH 7 IN EACH COLUMN TO CALCULATE THE TOTAL RECEIPTS REPORTED FOR EACH COLUMN.

**LINE 9 – ASSETS/LIABILITIES AS RECEIPTS:** THE NUMBER YOU REPORTED ON LINE 8 SHOWS THE TOTAL RECEIPTS TO THE CONSERVATORSHIP, BUT IT IS ALSO IMPORTANT FOR THE COURT TO KNOW WHETHER THE CONSERVATORSHIP IS GOING TO BE ABLE TO MEET THE LIFETIME NEEDS OF THE PROTECTED PERSON; AND FOR THIS REASON, THE COURT NEEDS TO KNOW HOW MUCH OF THE RECEIPTS CAME FROM CONSUMING ASSETS OR FROM BORROWING MONEY.

ENTER ON LINE 9 THE AMOUNT OF MONEY THAT IS ALREADY INCLUDED IN LINE 8 THAT CAME FROM SELLING OR LIQUIDATING AN ASSET OR FROM INCURRING A NEW LIABILITY.

*FOR EXAMPLE, IF YOU RECEIVE A REQUIRED MINIMUM DISTRIBUTION FROM AN IRA FUND WHICH PAYS OUT THE EARNINGS AS WELL AS SOME AMOUNT OF THE PRINCIPAL, ENTER THE TOTAL DISTRIBUTION ON LINE 7 AND ENTER THE AMOUNT OF THE PRINCIPAL RECEIVED ON LINE 9.*

*FOR EXAMPLE, IF YOU RECEIVE THE PROCEEDS FROM AN INSTALLMENT SALE OVER A PERIOD OF YEARS, AND THIS YEAR YOU RECEIVE INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT RECEIVED THIS YEAR ON LINE 7 AND ENTER THE PRINCIPAL PORTION OF THE RECEIPTS ON LINE 9.*

*FOR EXAMPLE, IF YOU SELL AN ASSET, SUCH AS A RESIDENCE, ENTER THE NET AMOUNT RECEIVED ON LINE 7 AND ENTER THE SAME AMOUNT ON LINE 9.*

*FOR EXAMPLE, IF THE CONSERVATOR BORROWS MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER THE AMOUNT OF THE NEW LOAN ON LINES 7 AND 9 AND INCLUDE AS A LIABILITY ON SCHEDULE 2.*

**LINE 10 – TOTAL INCOME INCLUDED IN RECEIPTS:** SUBTRACT LINE 9 FROM THE TOTAL RECEIPTS ON LINE 8.

**LINE 11 – FOOD, CLOTHING, AND SHELTER:** ENTER THE DISBURSEMENTS FOR GOODS OR SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE ESSENTIAL FOR SURVIVAL, EXCLUDING MEDICAL COSTS BUT INCLUDING FOOD, CLOTHING, AND SHELTER FOR THE PROTECTED PERSON. (FOR THE LI-

MITED PURPOSE OF REPORTING A DISBURSEMENT ON LINE 11, EXPENDITURES FOR FOOD, CLOTHING, AND SHELTER REMAIN ESSENTIAL FOR SURVIVAL EVEN IF THERE ARE LESS EXPENSIVE ALTERNATIVES.)

*FOR EXAMPLE: ENTER THE REGULAR FEES TO A CARE FACILITY, REQUIRED COMPANIONS OR CARE PROVIDERS, FOOD, CLOTHING, TOILETRIES, UTILITIES, OR HOUSEHOLD EXPENSES INCLUDING HOME MORTGAGE PAYMENTS FOR THE PROTECTED PERSON'S RESIDENCE.*

**LINE 12 – MEDICAL COSTS:** ENTER ALL OF THE MEDICAL PAYMENTS FOR THE PROTECTED PERSON THAT ARE NOT INCLUDED ON LINE 11, INCLUDING BUT NOT LIMITED TO MEDICAL, DENTAL, OPTICAL, HEARING, MEDICAL EQUIPMENT AND SUPPLIES, PRESCRIPTION AND NON-PRESCRIPTION MEDICINES, INSURANCE PREMIUMS AND CO-PAYS.

**LINE 13 – DIGNITY FUNDS:** ENTER THE AMOUNT OF FUNDS THAT ARE RELEASED DIRECTLY TO THE PROTECTED PERSON AS A SPENDING ALLOWANCE. DO NOT REPORT HOW THE PROTECTED PERSON EXPENDED THESE FUNDS; THESE FUNDS ARE NO LONGER CONSIDERED PART OF THE CONSERVATORSHIP ESTATE.

**LINE 14 – DEBT SERVICE ON LIABILITIES:** ENTER THE AMOUNT OF DEBT SERVICE PAYMENTS ON DEBTS, SUCH AS LOANS AND PERSONAL DEBTS OF THE PROTECTED PERSON.

- DO NOT INCLUDE THE HOME MORTGAGE PAYMENT ON THE RESIDENCE WHERE THE PROTECTED PERSON RESIDES (THIS WAS REPORTED ON LINE 11).
- DO NOT INCLUDE AS DEBT SERVICE ANY DISBURSEMENTS FOR OBLIGATIONS INCURRED IN A PRIOR PERIOD OF THE CONSERVATORSHIP, SUCH AS FIDUCIARY AND ATTORNEY FEES AND COSTS. REPORT THESE AMOUNTS IN THE APPROPRIATE DISBURSEMENT CATEGORY WHEN PAID.

*FOR EXAMPLE, IF THE FIDUCIARY EARNED A FEE IN ONE PERIOD, BUT THE FEE WAS PAID IN A LATER PERIOD, THE FEE IS REPORTED AS A DISBURSEMENT ON LINE 18 WHEN PAID, NOT LINE 14. ANY OPERATING BILLS OF THE CONSERVATORSHIP ARE TREATED IN THE SAME MANNER, SUCH AS FEES TO CARE PROVIDERS THAT ARE INCURRED BUT NOT PAID UNTIL A LATER YEAR.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CREDIT CARD DEBT THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SER-*

*VICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CAR LOAN THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE CONSERVATOR TAKES OUT A LOAN FOR THE BENEFIT OF THE PROTECTED PERSON, SUCH AS A LOAN TO FUND THE NEEDS OF THE PROTECTED PERSON UNTIL REAL ESTATE OR A BUSINESS INTEREST IS SOLD, ALL DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

**LINE 15 – DISCRETIONARY EXPENDITURES:** DISCRETIONARY EXPENDITURES MEANS ALL GOODS AND SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE NOT ESSENTIAL FOR SURVIVAL BUT ARE DESIGNED TO IMPROVE OR PROLONG THE QUALITY AND ENJOYMENT OF LIFE FOR THE PROTECTED PERSON, SUCH AS ENTERTAINMENT AND VACATION COSTS. DISCRETIONARY CARE DOES NOT INCLUDE EXPENDITURES THAT ARE INCLUDED ON ANOTHER LINE ON SCHEDULE 1.

**LINE 16 – OTHER DISBURSEMENTS FOR PROTECTED PERSON:** REPORT OTHER DISBURSE-

MENTS THAT ARE MADE FOR THE PROTECTED PERSON BUT NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, INCLUDING DISBURSEMENTS THAT ARE MADE FOR A DEPENDENT OF THE PROTECTED PERSON. INCLUDE ON LINE 16 THE PURCHASE OF ANY ASSET, SUCH AS A RESIDENCE, VEHICLE, OR COMPUTER. ATTACH SUPPORTING DETAIL EXPLAINING THE OTHER DISBURSEMENTS.

*FOR EXAMPLE, IF A RESIDENCE WAS PURCHASED FOR THE PROTECTED PERSON, REPORT THE CASH DOWN-PAYMENT ON LINE 16, MORTGAGE PAYMENTS ON LINE 11, AND LIST THE MORTGAGE AS LIABILITY ON SCHEDULE 2. (SEE LINE 24 WHERE THIS DOWN-PAYMENT IS ALSO ENTERED)*

*FOR EXAMPLE, IF THE CONSERVATOR INVESTS IN A MARKETABLE SECURITY, SUCH AS A MUTUAL FUND OR PUBLICALLY TRADED STOCK, ENTER THE DISBURSEMENT ON LINE 16 (SEE LINE 24 WHERE THIS PURCHASE IS ALSO REPORTED).*

*FOR EXAMPLE, ENTER ON LINE 16 ANY TAX PAYMENT THAT IS NOT ALREADY LISTED ON ANOTHER LINE.*

**LINE 17 – TOTAL FOR PROTECTED PERSON:** ENTER THE SUM OF LINES 11 THROUGH 16.

**LINE 18 – FIDUCIARY FEES AND COSTS:** ENTER THE EXPENDITURES FOR FIDUCIARY FEES AND COSTS. FEES ARE COMPENSATION PAID TO THE FIDUCIARY. COSTS INCLUDE ADMINISTRATIVE CHARGES THAT ARE AUTHORIZED IN THE STATEWIDE FEE GUIDELINES, SUCH AS FILING FEES AND POSTAGE. COSTS DO NOT INCLUDE FUNDS ADVANCED FOR THE BENEFIT OF A PROTECTED PERSON, SUCH AS DISBURSEMENTS FOR FOOD, CLOTHING AND SHELTER.

**LINE 19 – FIDUCIARY’S ATTORNEY FEES AND COSTS:** ENTER THE FIDUCIARY’S ATTORNEY FEES AND COSTS.

**LINE 20 – PROTECTED PERSON’S ATTORNEY FEES AND COSTS:** ENTER THE PROTECTED PERSON’S ATTORNEY FEES AND COSTS, INCLUDING COURT-APPOINTED COUNSEL AND ANY GUARDIAN AD LITEM, IF PAID BY THE CONSERVATOR.

**LINE 21 – OTHER ADMINISTRATIVE FEES AND COSTS:** REPORT OTHER DISBURSEMENTS THAT ARE AN ADMINISTRATIVE FEE OR COST OF THE CONSERVATORSHIP THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, SUCH AS AN APPRAISER, FINANCIAL ADVISOR, COURT INVESTIGATOR, OR ACCOUNTANT. ATTACH SUPPORTING DETAIL EX-

PLAINING ANY OTHER EXPENDITURE.

**LINE 22 – TOTAL ADMINISTRATION DISBURSEMENTS:** ENTER THE SUM OF LINES 18 THROUGH 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ADD LINES 17 AND 22.

**LINE 24 – ASSETS/LIABILITIES AS DISBURSEMENTS:** THE NUMBER YOU REPORTED ON LINE 23 SHOWS THE TOTAL DISBURSEMENTS OF THE CONSERVATORSHIP, BUT THE COURT ALSO NEEDS TO KNOW HOW MUCH WAS DISBURSED TO SATISFY DEBTS OR ACQUIRE ASSETS.

ENTER THE AMOUNT THAT IS INCLUDED IN LINE 23 THAT REDUCED THE PRINCIPAL BALANCE OF A DEBT OR WAS EXPENDED TO ACQUIRE AN ESTATE ASSET.

*FOR EXAMPLE, IF YOU EXPEND FUNDS ON AN INSTALLMENT PURCHASE OVER A PERIOD OF YEARS, AND THIS YEAR YOU PAY INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT (INTEREST AND PRINCIPAL) ON LINE 14 AND ENTER THE PRINCIPAL PORTION OF THE PAYMENT ON LINE 24.*

*FOR EXAMPLE, IF YOU BUY A RESIDENCE FOR THE PROTECTED PERSON, ENTER THE NET AMOUNT DIS-*

*BURSED AS A DOWN-PAYMENT ON LINE 14 AND ENTER THE SAME AMOUNT ON LINE 24. THEREAFTER, ANY MORTGAGE PAYMENTS ARE REPORTED ON LINE 11, AND THIS OBLIGATION WILL NOW BE REPORTED AS A DEBT ON SCHEDULE 2.*

*FOR EXAMPLE, IF THE CONSERVATORSHIP PREVIOUSLY BORROWED MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER ANY THE DEBT SERVICE PAYMENT FOR THE LOAN ON LINE 14 (INCLUDING PRINCIPAL AND INTEREST), AND ENTER THE PRINCIPAL AMOUNT PAID (BUT NOT INTEREST) ON LINE 24.*

**LINE 25 – TOTAL EXPENSES IN DISBURSEMENTS:** SUBTRACT LINE 24 FROM THE TOTAL DISBURSEMENTS ON LINE 23.

**LINE 26 – TOTAL SURPLUS/(SHORTFALL):** ENTER LINE 8 MINUS LINE 23. IF THE AMOUNT IS POSITIVE, THIS IS A CASH-FLOW SURPLUS. IF THE AMOUNT IS NEGATIVE, THIS IS A CASH-FLOW SHORTFALL, AND THE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

**LINE 27 – NET INCOME/(NET EXPENSES):** ENTER LINE 10 MINUS LINE 25. IF THE AMOUNT IS POSITIVE, THIS IS THE AMOUNT BY WHICH INCOME EXCEEDS EX-

PENSES. IF THE AMOUNT IS NEGATIVE, THIS IS THE AMOUNT BY WHICH EXPENSES EXCEED THE INCOME OF THE CONSERVATORSHIP, AND A NEGATIVE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

## **SCHEDULE 2 (FORM 8): STATEMENT OF NET ASSETS & RECONCILIATION**

**SECTION 1 – NET ASSETS:** THE FIRST SECTION OF SCHEDULE 2 INCLUDES THE PREVIOUS REPORT OF NET ASSETS FOR COMPARISON PURPOSES WITH AN UPDATED REPORT OF NET ASSETS, INCLUDING AN EXPLANATION OF ANY CHANGES.

### **COLUMN INSTRUCTIONS:**

**COLUMN A – VALUATIONS REPORTED IN PRIOR PERIOD:** COMPLETE COLUMN A TO DISPLAY INFORMATION FROM THE LAST REPORT OF NET ASSETS; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY AND CAN BE COPIED DIRECTLY FROM COLUMN B OF LAST YEAR'S SCHEDULE 2, INCLUDING THE STATEMENT DATE. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR BUT YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR, AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT, YOU WILL STILL

INCLUDE YOUR PREDECESSOR'S INFORMATION. YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED VALUATIONS FOR PERIOD JUST ENDED:** COMPLETE COLUMN B TO PROVIDE AN UPDATE ABOUT THE NET ASSETS OF THE CONSERVATORSHIP FOR THE YEAR JUST ENDED, INCLUDING ADDITIONS, DELETIONS, AND CHANGES IN VALUE.

AS A REMINDER, WHEN YOU FILED YOUR ORIGINAL INVENTORY, YOU WERE REQUIRED TO PROVIDE A VALUATION OF ALL THE PROPERTY, AND SOME ASSETS WERE EASY TO VALUE, LIKE BANK ACCOUNTS, BUT SOME ASSETS WERE DIFFICULT TO VALUE, LIKE REAL ESTATE, AND MAY HAVE REQUIRED THE SERVICES OF A PROFESSIONAL APPRAISER. HOWEVER, WHEN FILING AN ANNUAL CONSERVATOR'S ACCOUNT AND COMPLETING SCHEDULE 2, YOU ARE NOT REQUIRED TO FILE ANOTHER FORMAL INVENTORY BUT ONLY PROVIDE AN UPDATE ON THE NET ASSETS OF THE ESTATE, INCLUDING YOUR GOOD

FAITH ESTIMATE OF ANY SIGNIFICANT CHANGES IN VALUATION, WHICH MAY BE BASED UPON YOUR PERSONAL OPINIONS. YOU ARE NOT REQUIRED TO SEEK THE OPINION OF A PROFESSIONAL APPRAISER. OF COURSE, THE BALANCE IN BANK ACCOUNTS CAN ALWAYS BE READILY DETERMINED AND MUST BE ACCURATELY REPORTED AFTER DEDUCTING ANY OUTSTANDING CHECKS OR ADDING ANY DEPOSITS THAT ARE NOT YET POSTED.

UNLESS OTHERWISE ORDERED BY THE COURT, DO NOT INCLUDE IN THE NET ASSET REPORT ANY PROPERTY THAT IS TITLED IN THE NAME OF A DIFFERENT LEGAL ENTITY, SUCH AS PROPERTY HELD BY A TRUST OR CORPORATION, UNLESS YOU AS CONSERVATOR CAN EXERCISE A POWER OF DIRECTION OVER THE ASSET. A POWER OF DIRECTION INCLUDES THE ABILITY TO DIRECT THE OTHER LEGAL ENTITY TO TRANSFER TITLE OR POSSESSION TO THE PROPERTY.

WHEN REPORTING THE VALUE OF ALL GENERAL ASSETS DO NOT DEDUCT ANY LIENS OR MORTGAGES. DEBTS ARE SEPARATELY REPORTED AS LIABILITIES.

**COLUMN C – CHANGE FROM PRIOR SCHEDULE 2, COLUMN D - CHANGE AS PERCENT, & COLUMN E – EXPLANATION OF**

**CHANGE:** COMPUTE COLUMNS C AND D, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF CHANGE, RESPECTIVELY, FROM LAST YEAR TO THIS YEAR. THE MATHEMATICAL CALCULATION IS SHOWN IN THE HEADER TO COLUMNS C AND D. COMPLETE COLUMN E TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

**LINE INSTRUCTIONS:**

**LINE 1 – VALUATION REPORT DATE:** ENTER THE DATE OF EACH REPORT OF NET ASSETS. COLUMN A IS THE END DATE OF THE PRIOR ACCOUNT (THIS IS FOUND ON SCHEDULE 1, COLUMN A, LINE 2), AND COLUMN B IS THE END DATE OF YOUR CURRENT CONSERVATOR’S ACCOUNT (THIS IS FOUND ON SCHEDULE 1, COLUMN C, LINE 2).

**LINE 2 – REAL ESTATE:** ENTER THE VALUE OF ALL REAL ESTATE OWNED BY THE ESTATE, SUCH AS THE RESIDENCE OF THE PROTECTED PERSON, ANY RENTAL OR VACATION REAL ESTATE, AND ANY CEMETERY PLOTS. *REMEMBER TO ENTER THE GROSS VALUE OF ALL ASSETS AND DO NOT DEDUCT LIENS OR MORTGAGES; ALL*

*LIABILITIES ARE LISTED SEPARATELY ON LINE 17 AS DEBTS.*

**LINE 3 – VEHICLE(S):** ENTER THE VALUE OF ANY VEHICLES, SUCH AS A PERSONAL AUTOMOBILE, MOTORCYCLE, GOLF CART, WATERCRAFT, AIRPLANE, OR RECREATIONAL VEHICLE.

**LINE 4 – BUSINESS OWNERSHIP INTERESTS:** ENTER THE VALUE OF ANY BUSINESS OWNERSHIP INTERESTS, SUCH AS A CLOSELY HELD FAMILY BUSINESS. DO NOT LIST SHARES IN A PUBLICALLY TRADED CORPORATION ON LINE 4.

**LINE 5 – HOUSEHOLD ITEMS AND PERSONAL EFFECTS:** ENTER THE VALUE OF HOUSEHOLD ITEMS AND PERSONAL EFFECTS THAT ARE OWNED BY THE PROTECTED PERSON, WHICH COMMONLY INCLUDE THE PROPERTY THAT THE PROTECTED PERSON STORED IN HIS OR HER PRIMARY RESIDENCE, INCLUDING DISPLAYED COLLECTIBLE ITEMS. PROPERTY WITH SIGNIFICANT VALUE, LIKE PRECIOUS JEWELRY AND VALUABLE COLLECTIONS, SHOULD BE ITEMIZED AND INCLUDED SEPARATELY ON LINE 8.

**LINE 6 – STOCKS, BONDS, AND MUTUAL FUNDS, NOT TAX-DEFERRED:** ENTER THE PRESENT VALUE OF STOCKS, BONDS, MUTUAL FUNDS, AND OTHER MAR-

KETABLE SECURITIES, SUCH AS SAVINGS BONDS AND BEARER BONDS, BUT EXCLUDING BUSINESS INTERESTS THAT WERE ENTERED ON LINE 4 OR TAX-DEFERRED ASSETS THAT ARE ENTERED BELOW ON LINE 7.

**LINE 7 – TAX-DEFERRED ASSETS:** ENTER THE PRESENT VALUE OF TAX-DEFERRED ASSETS, SUCH AS IRA AND 401(K) ACCOUNTS. INCLUDE ALL TAX-DEFERRED ASSETS, INCLUDING BUT NOT LIMITED TO TAX-DEFERRED CASH ACCOUNTS, CERTIFICATES OF DEPOSIT, SAVINGS ACCOUNTS, AND BROKERAGE ACCOUNTS.

**LINE 8 – OTHER GENERAL ASSETS:** ENTER THE PRESENT VALUE OF ALL OTHER ASSETS THAT ARE NOT ALREADY LISTED, EXCLUDING CASH AND REGULAR BANK ACCOUNTS. INCLUDE THE CASH VALUE OF ANY INSURANCE POLICIES OR ANY PREPAID BENEFITS, SUCH AS PREPAID FUNERAL PLANS.

**LINE 9 – TOTAL GENERAL ASSETS:** ENTER THE SUM OF LINES 2 THROUGH 8.

**LINE 10 – BANK ACCOUNTS, RESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE COURT-RESTRICTED, MEANING FUNDS MAY NOT BE WITHDRAWN WITHOUT A COURT ORDER. BANK AC-

COUNTS INCLUDE CHECKING, SAVING, CERTIFICATES OF DEPOSIT, MONEY MARKET ACCOUNTS, AND ALL FUNCTIONALLY SIMILAR ACCOUNTS, WHETHER IN A BANK, SAVINGS AND LOAN, CREDIT UNION, OR OTHER SIMILAR FINANCIAL INSTITUTION. DO NOT INCLUDE TAX-DEFERRED ASSETS THAT WERE LISTED ABOVE ON LINE 7.

**LINE 11 – BANK ACCOUNTS, UNRESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE NOT COURT-RESTRICTED, MEANING FUNDS MAY BE WITHDRAWN WITHOUT A COURT ORDER.

**LINE 12 – CASH ON HAND:** ENTER THE AMOUNT OF CURRENCY THAT YOU HAVE ON BEHALF OF THE ESTATE, SUCH AS A PETTY CASH FUND. DO NOT INCLUDE COIN COLLECTIONS ON THIS LINE, UNLESS THE COINS HAVE NO COLLECTIBLE VALUE ABOVE THE FACE VALUE OF THE COINS.

**LINE 13 – OTHER MONEY-DENOMINATED ASSETS:** ENTER THE VALUE OF OTHER MONEY DENOMINATED ASSETS, SUCH AS A CASH CARD. THESE ASSETS ARE FUNCTIONALLY EQUIVALENT TO MONEY IN A BANK ACCOUNT AND DO NOT CHANGE IN VALUE BY MARKET FLUCTUATION, EXCEPT BY RECEIPT OF A

DIVIDEND OR INTEREST. ATTACH SUPPORTING DETAIL.

**LINE 14 – TOTAL CASH AND BANK ACCOUNTS:** ENTER THE SUM OF LINES 10 THROUGH 13.

**LINE 15 – TOTAL AVAILABLE ASSETS:** ADD LINES 9 AND 14.

**LINE 16 – BILLS & PAYABLES MORE THAN 30 DAYS OLD:** ENTER THE AMOUNT OF ANY AND ALL PAST-DUE BILLS AND PAYABLES, PLUS ALL INCURRED BUT UNPAID FIDUCIARY AND ATTORNEY FEES AND COSTS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 17 - DEBTS:** ENTER THE AMOUNT OF ALL OTHER DEBTS, SUCH AS NOTES, MORTGAGES, CREDIT CARDS AND PERSONAL LOANS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 18 – TOTAL LIABILITIES:** ADD LINES 16 AND 17.

**LINE 19 – NET ASSETS:** ENTER LINE 15 MINUS LINE 18. THIS IS THE VALUE OF THE NET ASSETS AS OF THE DATE OF THE REPORTING PERIOD.

**SECTION 2 – RECONCILIATION OF CONSERVATOR’S ACCOUNT:** THE SECOND SECTION OF SCHEDULE 2 IS UTILIZED TO RECON-

CILE THE CASH FLOW INFORMATION REPORTED ON SCHEDULE 1 TO THE NET ASSET INFORMATION REPORTED ON SCHEDULE 2. THE PURPOSE FOR THIS RECONCILIATION IS TO PROVE THAT THE ENDING BALANCE IN CASH AND BANK ACCOUNTS MATCHES THE STARTING BALANCE PLUS RECEIPTS AND MINUS DISBURSEMENTS.

**LINE 20 – STARTING CASH BALANCE:** ENTER STARTING CASH BALANCE FROM SCHEDULE 2, COLUMN A, LINE 14.

**LINE 21 – TOTAL RECEIPTS:** ENTER TOTAL RECEIPTS FROM SCHEDULE 1, COLUMN C, LINE 8.

**LINE 22 – AVAILABLE FUNDS:** ADD LINES 20 AND 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ENTER TOTAL DISBURSEMENTS FROM SCHEDULE 1, COLUMN C, LINE 23.

**LINE 24 – ENDING CASH BALANCE:** CALCULATE ENDING CASH BALANCE BY SUBTRACTING LINE 23 FROM LINE 22. THE RESULT MUST EQUAL THE ENDING CASH BALANCE AS REPORTED ON SCHEDULE 2, COLUMN B, LINE 14. IF THESE AMOUNTS DO NOT MATCH, THERE IS AN ERROR IN THE REPORT.

**SCHEDULE 3 (FORM 8): STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP**

THE PURPOSE OF SCHEDULE 3 IS TO ESTIMATE HOW LONG THE CONSERVATORSHIP ESTATE CAN MEET THE EXPENSES OF THE PROTECTED PERSON, AND THEN TO COMPARE WHETHER THAT DURATION IS LONGER OR SHORTER THAN THE ESTIMATED LIFESPAN OF THE PROTECTED PERSON. A CONSERVATORSHIP ESTATE THAT CAN MEET THE PREDICTED EXPENSES OF A PROTECTED PERSON IS CONSIDERED SUSTAINABLE, WHILE A CONSERVATORSHIP ESTATE THAT CANNOT IS NOT SUSTAINABLE. A CONSERVATORSHIP ESTATE MUST HAVE A WRITTEN MANAGEMENT PLAN IF IT IS NOT SUSTAINABLE.

**COLUMN INSTRUCTIONS:**

**COLUMN A – SUSTAINABILITY ESTIMATED IN PRIOR PERIOD:**

COMPLETE COLUMN A TO DISPLAY INFORMATION FROM THE LAST ESTIMATE OF SUSTAINABILITY; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY AND CAN BE COPIED DIRECTLY FROM COLUMN B OF LAST YEAR'S SCHEDULE 3, INCLUDING THE REPORT DATE. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR BUT YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR, AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT, YOU WILL STILL INCLUDE YOUR PREDECESSOR'S IN-

FORMATION. YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED SUSTAINABILITY ESTIMATED FOR PERIOD JUST ENDED:** COMPLETE COLUMN B TO PROVIDE AN UPDATE CONCERNING YOUR NEW ESTIMATES ON THE SUSTAINABILITY OF THE CONSERVATORSHIP. YOUR ESTIMATES SHOULD BE BASED UPON THE MOST CURRENT INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

*FOR EXAMPLE, IF THERE IS A SUBSTANTIAL CHANGE OF CIRCUMSTANCES FOR THE PROTECTED PERSON, SUCH AS A MEDICAL DETERIORATION WHICH REQUIRES A DIFFERENT LEVEL OF CARE, USE THIS INFORMATION WHEN CALCULATING SUSTAINABILITY, EVEN IF THE CHANGE OCCURRED AFTER THE END OF THE REPORTING PERIOD BUT BEFORE THE DATE OF FILING THIS SCHEDULE.*

AS A REMINDER, THE INFORMATION PROVIDED ON THIS SCHEDULE IS A GOOD FAITH ESTIMATE BASED UPON THE INFORMATION

THAT IS REASONABLY AVAILABLE TO YOU. SOME INFORMATION MAY BE EASY TO CALCULATE AND SHOULD BE ACCURATE, SUCH AS MONEY AVAILABLE IN BANK ACCOUNTS, BUT SOME INFORMATION IS VERY DIFFICULT TO ESTIMATE, SUCH AS THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. THIS SCHEDULE REQUIRES YOU TO SHARE WHAT YOU BELIEVE TO BE TRUE, NOT WHAT YOU CAN PROVE TO BE TRUE. YOU ARE NOT MAKING AN AVOWAL; YOU ARE TELLING THE COURT WHAT YOU THINK IS TRUE IN THIS PARTICULAR CASE FOR THIS PARTICULAR PROTECTED PERSON.

**COLUMN C – CHANGE FROM PRIOR SCHEDULE 3, COLUMN D - CHANGE AS PERCENT, & COLUMN E – EXPLANATION OF CHANGE:** COMPUTE COLUMNS C AND D, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF CHANGE, RESPECTIVELY, FROM LAST YEAR TO THIS YEAR. THE MATHEMATICAL CALCULATION IS SHOWN IN THE HEADER TO COLUMNS C AND D. COMPLETE COLUMN E TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

## **LINE INSTRUCTIONS:**

**LINE 1 – REPORT DATE OF SUSTAINABILITY ESTIMATE:** ENTER THE DATE OF EACH REPORT OF SUSTAINABILITY. COLUMN A IS THE DATE OF THE PRIOR ESTIMATE, AND COLUMN B IS THE DATE OF YOUR NEW ESTIMATE OF SUSTAINABILITY.

**OVERVIEW OF LINES 2 THROUGH 4:** YOU CALCULATED THE NET ASSETS OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 2, BUT THERE MAY BE ADDITIONAL FACTORS THAT MAY IMPACT THOSE ASSETS LOOKING FORWARD, SUCH AS ADDITIONAL ASSETS THAT MIGHT COME FROM AN INHERITANCE OR A PERSONAL INJURY CLAIM. LIKEWISE, LOOKING FORWARD, SOME ASSETS MIGHT BE NEEDED FOR KNOWN ONE-TIME EXPENDITURES, SUCH AS A MAJOR MEDICAL EXPENDITURE OR THE STARTUP COSTS FOR THE CONSERVATORSHIP. ONCE THESE ADJUSTMENTS ARE MADE, IF ANY, THE REMAINING NET ASSETS SHOULD BE AVAILABLE TO MEET THE TYPICAL OR RECURRING NEEDS OF THE PROTECTED PERSON.

SAID ANOTHER WAY, YOU ARE CALCULATING THE NET ASSETS THAT ARE THOUGHT TO BE AVAILABLE TO MEET THE REGULAR AND RECURRING NEEDS OF

THE PROTECTED PERSON FROM THIS POINT FORWARD

**LINE 2 – NET ASSETS:** ENTER THE VALUE OF THE NET ASSETS AVAILABLE TO THE ESTATE, AS CALCULATED ON SCHEDULE 2, LINE 19, COLUMNS A AND B, RESPECTIVELY.

**LINE 3 – ADJUSTMENTS:** ENTER ZERO, UNLESS ADJUSTMENTS ARE REQUIRED. IF SO:

- ENTER AS A POSITIVE VALUE ANY NEW AND SIGNIFICANT ASSETS THAT YOU EXPECT TO COME INTO THE CONSERVATORSHIP, SUCH AS AN INHERITANCE OR A PERSONAL INJURY AWARD.
- ENTER AS A NEGATIVE VALUE ANY ASSETS THAT NEED TO BE USED TO SATISFY ANY PLANNED, ONE-TIME, SIGNIFICANT EXPENDITURES, SUCH AS ONE-TIME MEDICAL COST, LARGE REPAIRS, OR THE COST TO STABILIZE THE CONSERVATORSHIP.

EXPLAIN ANY ADJUSTMENTS IN THE SPACE PROVIDED ON SCHEDULE 3, COLUMN E, OR PROVIDE SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 4 – ADJUSTED NET ASSETS:** ADD A POSITIVE VALUE ON LINE 3 TO LINE 2, OR DEDUCT A NEGATIVE VALUE ON LINE 3 FROM LINE

2. THIS IS YOUR ESTIMATE OF THE ASSETS THAT WILL BE AVAILABLE TO MEET THE RECURRING NEEDS OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE NET ASSET FIGURE ON LINE 2 IS \$100,000, AND LINE 3 IS A POSITIVE VALUE, SUCH AS \$5,000, ENTER THE SUM OF BOTH NUMBERS, \$105,000 ON LINE 4. HOWEVER, IF LINE 3 INSTEAD HAS A NEGATIVE VALUE, SUCH AS MINUS \$8,000, WHICH CAN BE WRITTEN AS -\$8,000 OR (\$8,000), YOU WOULD ENTER \$92,000 ON LINE 4.*

**OVERVIEW OF LINES 5 THROUGH 7:** YOU ALREADY CALCULATED THE NET INCOME OR THE NET EXPENSES OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 1, BUT THERE MAY BE ADDITIONAL FACTORS THAT IMPACT THE TYPICAL OR RECURRING NET INCOME OR NET EXPENSES LOOKING FORWARD, SUCH AS INCOME OR EXPENSES THAT WILL CHANGE IN THE FUTURE. SAID ANOTHER WAY, WHAT WILL BE THE REGULAR OR RECURRING NET INCOME OR NET EXPENSES IN A TYPICAL YEAR?

**LINE 5 – NET INCOME/(NET EXPENSES):** ENTER THE VALUE OF THE NET INCOME OR NET EXPENSES FOR THE ESTATE AS CALCULATED ON SCHEDULE 1, LINE 27, COLUMNS A AND C, RESPEC-

TIVELY. ENTER NET INCOME AS A POSITIVE NUMBER, AND ENTER NET EXPENSES AS A NEGATIVE NUMBER.

**LINE 6 – ADJUSTMENTS:** ENTER ZERO, UNLESS ADJUSTMENTS ARE REQUIRED. IF SO:

- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT ONE-TIME EXPENSES THAT WERE RECOGNIZED AS A DISBURSEMENT WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A ONE-TIME MEDICAL COST OR THE STARTUP COST FOR THE CONSERVATORSHIP.
- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT AND RECURRING INCOME THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A NEW SOURCE OF INCOME LIKE DISABILITY BENEFITS.
- ENTER AS A NEGATIVE VALUE ANY SIGNIFICANT AND RECURRING EXPENDITURE THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, SUCH AS A NEW OR INCREASED EXPENDITURE FOR CARE OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE PROTECTED PERSON NOW RECEIVES A REGULAR AND RECURRING DISABILITY PAYMENT OF \$1,000 PER MONTH, AND ONLY THE FIRST THREE MONTHS OF BENEFITS WAS INCLUDED IN THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, THERE IS A REQUIRED POSITIVE ADJUSTMENT IN THE AMOUNT OF \$9,000, WHICH RECOGNIZES THE ADDITIONAL INCOME THAT WILL BE RECEIVED IN A TYPICAL YEAR (SINCE 3 MONTHS WAS ALREADY RECOGNIZED).*

*FOR EXAMPLE, IF THE PROTECTED PERSON INCURRED A SUBSTANTIAL ONE-TIME EXPENDITURE, WHICH WAS A DISBURSEMENT WHEN CALCULATING THE NET INCOME OR NET EXPENSES FOR THE YEAR JUST ENDED, THIS IS A POSITIVE ADJUSTMENT, SINCE THIS DISBURSEMENT WILL NOT RECUR IN A TYPICAL YEAR. THIS MIGHT OCCUR WITH THE ONE-TIME COST FOR A NEW ROOF ON THE PROTECTED PERSON'S RESIDENCE.*

*FOR EXAMPLE, IF THE PROTECTED PERSON WILL NOW REQUIRE ADDITIONAL CARE SERVICES, WHICH WAS NOT PREVIOUSLY INCLUDED AS A DISBURSEMENT IN CALCULATING THE NET INCOME OR NET EXPENSES, THIS IS A NEGATIVE ADJUSTMENT.*

EXPLAIN ANY ADJUSTMENTS IN THE SPACE PROVIDED ON SCHE-

DULE 3, COLUMN E, OR PROVIDE SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 7 – ADJUSTED NET INCOME/(NET EXPENSES):** ADD THE POSITIVE VALUE ON LINE 6 TO LINE 5, OR DEDUCT THE NEGATIVE VALUE ON LINE 6 FROM LINE 5. THIS IS YOUR ESTIMATE OF THE REGULAR AND RECURRING NET INCOME OR NET EXPENSES OF THE CONSERVATORSHIP.

IF LINE 7 IS A POSITIVE VALUE, YOU ARE ESTIMATING THAT THE CONSERVATORSHIP IS SUSTAINABLE BECAUSE THE CONSERVATORSHIP IS EXPECTED TO PRODUCE MORE INCOME THAN IT EXPENDS. IF LINE 7 IS POSITIVE, DO NOT COMPLETE LINES 8 THROUGH 10; SKIP TO LINE 11.

IF LINE 7 IS A NEGATIVE VALUE, CONTINUE TO LINE 8.

**LINE 8 – ENTER ADJUSTED NET ASSETS:** ENTER THE NUMBER CALCULATED ON LINE 4.

**LINE 9 – ENTER ADJUSTED NET EXPENSES:** ENTER THE ABSOLUTE VALUE OF THE NUMBER CALCULATED ON LINE 7. THIS MEANS YOU WILL ENTER A POSITIVE NUMBER FOR THE VALUE THAT IS SHOWN ON LINE 7 AS A NEGATIVE NUMBER. SAID ANOTHER WAY, IGNORE THE

NEGATIVE SIGN WHEN ENTERING THIS NUMBER ON LINE 9.

**LINE 10 – ESTIMATED YEARS OF SUSTAINABILITY:** ENTER HERE LINE 8 DIVIDED BY LINE 9. THIS IS YOUR ESTIMATE OF THE NUMBER OF YEARS THAT THE CONSERVATORSHIP CAN FUND THE RECURRING AND REGULAR EXPENSES OF THE PROTECTED PERSON BEFORE THE ENTIRE NET ESTATE IS CONSUMED.

**LINE 11 – ESTIMATE OF PROTECTED PERSON'S REMAINING LIFE EXPECTANCY:** ENTER YOUR GOOD FAITH ESTIMATE OF THE REMAINING LIFE EXPECTANCY OF THE PROTECTED PERSON EXPRESSED IN YEARS. JUST TELL THE COURT WHAT YOU THINK, NOT WHAT YOU CAN PROVE. YOU MAY RELY ON YOUR OWN EXPERIENCE, ANY OPINIONS THAT YOU CONSIDER CREDIBLE, SUCH AS THE OPINIONS OF A MEDICAL PROFESSIONAL, AND LIFE EXPECTANCY TABLES. HOWEVER, DO NOT USE LIFE EXPECTANCY TABLES WITHOUT MAKING ADJUSTMENTS FOR THE PARTICULAR CIRCUMSTANCES OF THE PROTECTED PERSON BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

**LINE 12 – CONSERVATORSHIP IS SUSTAINABLE:** CHECK THE BOX FOR "YES" IF ADJUSTED NET IN-

COME ON LINE 7 IS A POSITIVE NUMBER OR IF LINE 10 IS EQUAL TO OR GREATER THAN LINE 11. IF NOT, CHECK THE BOX FOR “NO”.

SAID ANOTHER WAY, CHECK “YES”, IF THE INCOME EXCEEDS EXPENSES AS REPORTED ON LINE 7. LIKEWISE, CHECK “YES”, IF THE NUMBER OF YEARS IT TAKES TO CONSUME THE ESTATE IS EQUAL TO OR GREATER THAN THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. OTHERWISE, CHECK “NO”.

**LINE 13 – MANAGEMENT PLAN:** IF COLUMN A AND/OR COLUMN B, LINE 12 IS CHECKED “NO”, PROVIDE THE MOST RECENT PRIOR MANAGEMENT PLAN IN COLUMN A, IF ANY, AND DESCRIBE YOUR CURRENT MANAGEMENT PLAN IN COLUMN B. IF THERE IS NO CHANGE TO THE PRIOR MANAGEMENT PLAN, ENTER “NO CHANGE” IN COLUMN B.

THE CONSERVATOR SHALL PROVIDE THE COURT WITH AN ALTERNATIVE MANAGEMENT PLAN IF THE ESTATE IS NOT CALCULATED AS SUSTAINABLE. THAT PLAN SHALL DESCRIBE HOW THE FUTURE CARE NEEDS OF THE PROTECTED PERSON SHALL BE MET. FOR EXAMPLE, THERE MAY BE A NEED FOR AN ADJUSTMENT IN THE PROTECTED PERSON’S STANDARD OF LIVING OR A FU-

TURE NEED FOR PUBLIC ASSISTANCE.

THE OBJECTIVE OF THE CONSERVATOR MUST ALWAYS FOCUS ON THE BEST INTERESTS OF THE PROTECTED PERSON, WHILE RESPECTING THE WISHES OF THE PROTECTED PERSON TO THE EXTENT NOT INCONSISTENT WITH THE PROTECTED PERSON’S BEST INTERESTS.

#### **FORM 8: CONSERVATOR’S ACCOUNT:**

FORM 8 IS LARGELY A SELF-EXPLANATORY DOCUMENT; IT SERVES AS A COVERSHEET FOR YOUR COMPLETE ANNUAL REPORT.

WHEN FILING FORM 8, YOU ARE REQUIRED TO ATTACH SCHEDULES 1, 2, AND 3, AS WELL AS A COPY OF BANK STATEMENTS FOR ALL ACCOUNTS AS OF THE DATE WHEN THE CURRENT REPORTING PERIOD ENDED. IF YOU NEED TO ATTACH ANY SUPPORTING DETAIL TO ANY SCHEDULE, THIS DETAIL IS ALSO A REQUIRED ATTACHMENT. CHECK EACH BOX ON FORM 8 FOR EACH INCLUDED ATTACHMENT.

WHEN AMENDING FORM 8, INCLUDE ANY REQUIRED ATTACHMENTS THAT ARE CHANGED AS A RESULT OF THE AMENDMENT. CHECK EACH BOX ON AN

AMENDED FORM 8 FOR EACH INCLUDED ATTACHMENT.

ORGANIZE ALL REQUIRED ATTACHMENTS IN THE SAME ORDER AS SHOWN ON FORM 8.

SIGN FORM 8 WHEN YOU ARE FINISHED AND HAVE REVIEWED THE FORM AND ALL REQUIRED ATTACHMENTS. WHEN YOU SIGN, YOU ARE CERTIFYING THAT YOU HAVE READ AND REVIEWED THE ENTIRE REPORT AND, AFTER REASONABLE INQUIRY, YOU HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF.

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PLEASE REMEMBER, YOU WILL USE FORM 8 STARTING WITH YOUR SECOND CONSERVATOR'S ACCOUNT, AND YOU WILL CONTINUE USING THIS FORM FOR EACH OF YOUR ANNUAL CONSERVATOR'S ACCOUNTS THEREAFTER UNTIL YOU ARE READY TO FILE YOUR FINAL ACCOUNT.

USE FORM 9 FOR YOUR FINAL CONSERVATOR'S ACCOUNT UNLESS THE COURT EXPRESSLY AUTHORIZES YOU TO FILE A SIMPLIFIED CONSERVATOR'S ACCOUNT ON FORM 10.

**FORM 9. FINAL CONSERVATOR'S ACCOUNT**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing** ☐ **Self or** ☐ **Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

IN THE MATTER OF THE  
  
CONSERVATORSHIP FOR

<<PROTECTED PERSON'S NAME>>,

☐ A MINOR

☐ AN ADULT

NO. <<CASE NO.>>

**FINAL**

**CONSERVATOR'S ACCOUNT**

☐ AMENDMENT

(ASSIGNED TO THE HONORABLE

<<JUDICIAL

OFFICER>> )

**CONFIDENTIAL DOCUMENT**

*RULE 7, RULES PROBATE PROC.*

REQUIRED ATTACHMENTS, WHICH ARE TO BE ATTACHED IN THE FOLLOWING ORDER:

- ☐ SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS
- ☐ SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION
- ☐ STATEMENT OF ASSET DISTRIBUTION
- ☐ RECENT BANK STATEMENT FOR EACH BANK ACCOUNT
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 1
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 2
- ☐ TRANSACTION LOG, DETAILING ALL FINANCIAL TRANSACTION DURING THE CURRENT REPORTING PERIOD, REPORTED BY CATEGORY.

#### **CONSERVATOR'S CERTIFICATION**

I, THE UNDERSIGNED, ACKNOWLEDGE THAT I HAVE READ AND REVIEWED THIS FORM, ACCOMPANYING SCHEDULES AND ATTACHED SUPPLEMENTS, AND AFTER REASONABLE INQUIRY HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

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<<CONSERVATOR NAME>>

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DATE

**FORM 9. CONTINUED**

**INSTRUCTIONS FOR FORM 9:**

**FINAL CONSERVATOR'S ACCOUNT**

**PURPOSE OF FORM:**

USE FORM 9 TO PREPARE AND REPORT THE FINAL CONSERVATOR'S ACCOUNT, CONCERNING THE ADMINISTRATION OF THE ESTATE.

IF THIS CONSERVATORSHIP CONSISTS OF A SMALL ESTATE OR HAS VERY LITTLE ACTIVITY, ASK THE COURT TO AUTHORIZE THE CONSERVATOR TO FILE FORM 10, WHICH IS A SIMPLIFIED CONSERVATOR'S ACCOUNT; YOU MUST FILE THE FULL REPORT, UNLESS THE SIMPLIFIED CONSERVATOR'S ACCOUNT IS AUTHORIZED.

**WHEN TO FILE:**

GENERALLY, EACH CONSERVATOR'S ACCOUNT AND BUDGET COVERS A ONE YEAR PERIOD, SUCH THAT EACH REPORTING PERIOD IS REFERRED TO AS A YEAR. HOWEVER, A FINAL CONSERVATOR'S ACCOUNT TYPICALLY COVERS THE ENTIRE FINAL PERIOD OF THE CONSERVATORSHIP FROM THE DATE OF THE LAST CONSERVATOR'S ACCOUNT, WHICH MAY BE MORE OR LESS THAN ONE YEAR.

PLEASE NOTE, UNLESS PROHIBITED BY THE COURT, UNDER CERTAIN CIRCUMSTANCES A FINAL ACCOUNT IS NOT REQUIRED. SEE SECTION 14-5419, ARIZONA REVISED STATUTES.

YOU MUST REVIEW THE COURT'S ORDERS IN YOUR CASE, WHICH MAY ESTABLISH DIFFERENT REQUIREMENTS TO CONCLUDE THE CONSERVATORSHIP AND TO BE DISCHARGED AS CONSERVATOR, SINCE EVERY CONSERVATORSHIP IS UNIQUE TO SOME DEGREE.

FORM 9 IS FILED AS A CONFIDENTIAL DOCUMENT; THE ACCOUNT IS NOT AVAILABLE FOR PUBLIC INSPECTION.

**GENERAL INSTRUCTIONS:**

ALL REFERENCES IN THESE INSTRUCTIONS TO "YOU" REFER TO THE CONSERVATOR, AND ALL REFERENCES TO "YEAR" REFER TO THE REPORTING OR ACCOUNTING PERIOD.

UNLESS OTHERWISE ORDERED BY THE COURT, FORM 9 REQUIRES ATTACHMENTS, INCLUDING BUT NOT LIMITED TO SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS; AND SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION. IN ADDITION TO THE REQUIRED SCHEDULES, CERTAIN ANSWERS REQUIRE SUPPORTING DETAIL, WHICH ARE ALSO REQUIRED ATTACHMENTS TO FORM 9. AS TO ANY SUPPORTING DETAIL, IDENTIFY THE SCHEDULE, LINE AND, IF AP-

PROPRIATE, COLUMN THAT IS DETAILED.

YOU SHOULD COMPLETE THE REQUIRED SCHEDULES PRIOR TO COMPLETING FORM 9, BECAUSE FORM 9 IS ESSENTIALLY A COVERSHEET AS YOU GATHER TOGETHER YOUR COMPLETE REPORT, AND IT INCLUDES A CERTIFICATION THAT THE REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF. DON'T SIGN THIS CERTIFICATION UNTIL YOU HAVE READ AND REVIEWED THE COMPLETED REPORT.

**Helpful Suggestion:**

These instructions assume that Form 9 and all schedules are being completed manually on paper forms. However, Form 9 and all schedules are also available in an electronic format at no cost and will automate all of the calculations. Please see: [www.azcourts.gov](http://www.azcourts.gov)

**NOTICE:**

ANY ESTIMATES ALLOWED OR REQUIRED BY THESE INSTRUCTIONS ARE NOT DESIGNED OR INTENDED AS A BASIS FOR CIVIL OR CRIMINAL LIABILITY. NEITHER IS IT INTENDED TO BE THE BASIS FOR LITIGANTS TO SEEK COLLATERAL REMEDIES AGAINST EACH OTHER OR TO OBTAIN TACTICAL ADVANTAGES IN PROCEEDINGS BEFORE A COURT.

**SPECIFIC INSTRUCTIONS:**

**SCHEDULE 1 (FORM 9): STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**COLUMN INSTRUCTIONS:**

SCHEDULE 1 CONSISTS OF COLUMNS THAT ARE DIVIDED INTO TWO BASIC CATEGORIES: COLUMN A RELATES TO THE PAST, MEANING INFORMATION THAT WAS PREVIOUSLY REPORTED; AND COLUMNS B THROUGH E RELATE TO THE PRESENT, MEANING INFORMATION THAT YOU ARE REPORTING FOR THE YEAR JUST ENDED. **PLEASE NOTE: COLUMNS F & G ARE NOT USED ON FORM 9 AND ARE INTENTIONALLY LEFT BLANK.**

YOU MAY BE REQUIRED TO USE ALL OF THE COLUMNS IN SCHEDULE 1 OR JUST SOME OF THE COLUMNS, DEPENDING WHETHER THE COURT REQUIRES A BUDGET.

**COLUMN A – ACTUAL RESULTS PRIOR PERIOD:** COMPLETE COLUMN A TO PRESENT INFORMATION FROM THE LAST CONSERVATOR'S ACCOUNT; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY, AND MUST BE COPIED DIRECTLY FROM COLUMN C OF LAST YEAR'S SCHEDULE 1, INCLUDING THE STARTING AND ENDING DATES. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR, BUT YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT,

YOU STILL INCLUDE YOUR PREDECESSOR'S INFORMATION IN COLUMN A, BUT YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION AND ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR.

**COLUMN B – BUDGET, PERIOD JUST ENDED:** IF YOU WERE REQUIRED TO FILE A BUDGET FOR THE YEAR JUST ENDED, ENTER THE BUDGET FOR THE YEAR JUST ENDED IN COLUMN B. PLEASE NOTE: IF THE BUDGET WAS AMENDED DURING THE YEAR, ENTER THE FINAL AMENDED BUDGET IN COLUMN B AND DESCRIBE THE AMENDMENTS AS SUPPORTING DETAIL TO SCHEDULE 1.

**COLUMN C – ACTUAL RESULTS, PERIOD JUST ENDED:** COMPLETE "COLUMN C" TO REPORT THE CONSERVATOR'S ACCOUNT FOR THE YEAR JUST ENDED. THIS IS THE COLUMN WHERE THE ACTUAL RECEIPTS AND DISBURSEMENTS FOR THE YEAR JUST ENDED ARE REPORTED.

**COLUMN D – DEVIATION FROM BUDGET, & COLUMN E – DEVIATION AS PERCENT:** IF YOU ARE REQUIRED TO COMPLETE COLUMNS B AND C, THEN COMPUTE COLUMNS D AND E, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF DEVIATION, RESPECTIVELY, BETWEEN THE BUDGET AND ACTUAL RESULTS. THE FORMULAS TO CALCULATE THE

DEVIATION ARE SHOWN IN THE HEADERS TO COLUMNS D AND E. *PLEASE REMEMBER, IF YOU ARE USING THE ELECTRONIC VERSION OF THIS FORM, THE FORMULAS ARE EMBEDDED AND BOTH COLUMNS ARE AUTOMATICALLY CALCULATED, AS ARE ALL CALCULATIONS ON THE FORM.*

**COLUMN F – BUDGET CURRENT YEAR:** SINCE THIS IS A FINAL CONSERVATOR'S ACCOUNT; THIS COLUMN IS INTENTIONALLY LEFT BLANK.

**COLUMN G – CHANGE REQUESTED:** SINCE THIS IS A FINAL CONSERVATOR'S ACCOUNT; THIS COLUMN IS INTENTIONALLY LEFT BLANK.

#### **LINE INSTRUCTIONS:**

AS YOU DETERMINE WHAT TO ENTER ON EACH LINE, PLEASE REMEMBER THAT TRANSACTIONS ARE RECOGNIZED ON SCHEDULE 1 WHEN MONEY IS RECEIVED OR MONEY IS DISBURSED BY THE CONSERVATORSHIP. IN ACCOUNTING TERMS, TRANSACTIONS ARE RECOGNIZED ON A CASH BASIS: YOU LIST RECEIPTS AND DISBURSEMENTS WHEN MONEY EFFECTIVELY CHANGES HANDS.

*FOR EXAMPLE, IF A COST IS INCURRED BUT NOT PAID BEFORE THE END OF A REPORTING PERIOD, THE COST IS NOT LISTED AS A DISBURSEMENT UNTIL PAID.*

*FOR EXAMPLE, IF A CHECK IS MAILED BEFORE THE END OF A REPORTING PERIOD BUT DOES NOT CLEAR THE BANK UNTIL EARLY IN THE NEXT REPORTING PERIOD, THE DISBURSEMENT IS TREATED AS PAID WHEN THE CHECK WAS MAILED.*

RECEIPTS REPORTED ON SCHEDULE 1 INCLUDE ANY MONEY, WHETHER INCOME TO THE ESTATE, LIQUIDATION OF ANY GENERAL ESTATE ASSET, OR THE PROCEEDS OF ANY LOAN TO THE ESTATE.

ONCE YOU DETERMINE WHICH COLUMNS OF SCHEDULE 1 ARE REQUIRED, COMPLETE EACH ROW AS FOLLOWS:

**LINE 1 – START DATE OF EACH PERIOD:** ENTER THE START DATE FOR EACH PERIOD.

*FOR EXAMPLE, IF A CONSERVATOR FILES AN ACCOUNT THAT IS DUE ON SEPTEMBER 30, 2012, FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012:*

- *COLUMN A WILL HAVE A START DATE OF JULY 1, 2010, AND*
- *COLUMNS B AND C WILL HAVE A START DATE JULY 1, 2011.*

**LINE 2 – END DATE OF EACH PERIOD:** ENTER THE END DATE FOR EACH PERIOD. *USING THE PRECEDING EXAMPLE, THE END DATE IN COLUMN A IS JUNE 30, 2011, BUT THE END DATE IN COLUMNS B AND C IS THE*

*END DATE FOR THE CONSERVATORSHIP.*

**LINE 3 – RETIREMENT AND DISABILITY INCOME:** ENTER ALL REGULAR AND RECURRING INCOME THAT IS RECEIVED AS A RESULT OF RETIREMENT OR DISABILITY, INCLUDING BUT NOT LIMITED TO SOCIAL SECURITY, RAILROAD RETIREMENT, PENSION BENEFITS, SOCIAL SECURITY DISABILITY, SUPPLEMENTAL SECURITY INCOME, AND WORKER'S COMPENSATION BENEFITS. DO NOT INCLUDE DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K AND IRA FUNDS.

**LINE 4 – ANNUITIES, STRUCTURED SETTLEMENTS, AND TRUST INCOME:** ENTER ALL INCOME THAT IS RECEIVED FROM ANNUITIES, STRUCTURED SETTLEMENTS OR TRUST INCOME THAT IS NOT ALREADY INCLUDED IN LINE 3.

**LINE 5 – WAGES AND EARNED INCOME:** ENTER ALL WAGES AND EARNED INCOME OF THE PROTECTED PERSON THAT IS NOT INCLUDED IN LINES 3 OR 4.

**LINE 6 – INVESTMENT AND BUSINESS INCOME:** ENTER ALL INVESTMENT AND BUSINESS INCOME, INCLUDING BUT NOT LIMITED TO INTEREST, DIVIDEND, RENT, AND ROYALTY INCOME THAT IS NOT INCLUDED IN LINES 3, 4 OR 5.

**LINE 7 – OTHER RECEIPTS:** ENTER ANY OTHER RECEIPTS THAT ARE NOT INCLUDED IN LINES 3 THROUGH 6, INCLUDING BUT NOT LIMITED TO ANY OTHER INCOME, ANY DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K OR IRA FUNDS, ANY AMOUNT RECEIVED FROM SELLING AN ASSET, OR THE PROCEEDS FROM ANY NEW LOAN TO THE PROTECTED ESTATE. ATTACH A DETAILED STATEMENT EXPLAINING THE OTHER RECEIPTS.

**LINE 8 – TOTAL RECEIPTS:** ADD LINES 3 THROUGH 7 IN EACH COLUMN TO CALCULATE THE TOTAL RECEIPTS REPORTED FOR EACH COLUMN.

**LINE 9 – ASSETS/LIABILITIES AS RECEIPTS:** THE NUMBER YOU REPORTED ON LINE 8 SHOWS THE TOTAL RECEIPTS TO THE CONSERVATORSHIP, BUT IT IS ALSO IMPORTANT FOR THE COURT TO KNOW WHETHER THE CONSERVATORSHIP IS GOING TO BE ABLE TO MEET THE LIFETIME NEEDS OF THE PROTECTED PERSON; AND FOR THIS REASON, THE COURT NEEDS TO KNOW HOW MUCH OF THE RECEIPTS CAME FROM CONSUMING ASSETS OR FROM BORROWING MONEY.

ENTER ON LINE 9 THE AMOUNT OF MONEY THAT IS ALREADY INCLUDED IN LINE 8 THAT CAME FROM SELLING OR LIQUIDATING AN ASSET OR FROM INCURRING A NEW LIABILITY.

*FOR EXAMPLE, IF YOU RECEIVE A REQUIRED MINIMUM DISTRIBUTION FROM AN IRA FUND WHICH PAYS OUT THE EARNINGS AS WELL AS SOME AMOUNT OF THE PRINCIPAL, ENTER THE TOTAL DISTRIBUTION ON LINE 7 AND ENTER THE AMOUNT OF THE PRINCIPAL RECEIVED ON LINE 9.*

*FOR EXAMPLE, IF YOU RECEIVE THE PROCEEDS FROM AN INSTALLMENT SALE OVER A PERIOD OF YEARS, AND THIS YEAR YOU RECEIVE INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT RECEIVED THIS YEAR ON LINE 7 AND ENTER THE PRINCIPAL PORTION OF THE RECEIPTS ON LINE 9.*

*FOR EXAMPLE, IF YOU SELL AN ASSET, SUCH AS A RESIDENCE, ENTER THE NET AMOUNT RECEIVED ON LINE 7 AND ENTER THE SAME AMOUNT ON LINE 9.*

*FOR EXAMPLE, IF THE CONSERVATOR BORROWS MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER THE AMOUNT OF THE NEW LOAN ON LINES 7 AND 9 AND INCLUDE AS A LIABILITY ON SCHEDULE 2.*

**LINE 10 – TOTAL INCOME INCLUDED IN RECEIPTS:** SUBTRACT LINE 9 FROM THE TOTAL RECEIPTS ON LINE 8.

**LINE 11 – FOOD, CLOTHING, AND SHELTER:** ENTER THE DISBURSEMENTS FOR GOODS OR SERVICES

PROVIDED TO A PROTECTED PERSON THAT ARE ESSENTIAL FOR SURVIVAL, EXCLUDING MEDICAL COSTS BUT INCLUDING FOOD, CLOTHING, AND SHELTER FOR THE PROTECTED PERSON. (FOR THE LIMITED PURPOSE OF REPORTING A DISBURSEMENT ON LINE 11, EXPENDITURES FOR FOOD, CLOTHING, AND SHELTER REMAIN ESSENTIAL FOR SURVIVAL EVEN IF THERE ARE LESS EXPENSIVE ALTERNATIVES.)

*FOR EXAMPLE: ENTER THE REGULAR FEES TO A CARE FACILITY, REQUIRED COMPANIONS OR CARE PROVIDERS, FOOD, CLOTHING, TOILETRIES, UTILITIES, OR HOUSEHOLD EXPENSES INCLUDING HOME MORTGAGE PAYMENTS FOR THE PROTECTED PERSON'S RESIDENCE.*

**LINE 12 – MEDICAL COSTS:** ENTER ALL OF THE MEDICAL PAYMENTS FOR THE PROTECTED PERSON THAT ARE NOT INCLUDED ON LINE 11, INCLUDING BUT NOT LIMITED TO MEDICAL, DENTAL, OPTICAL, HEARING, MEDICAL EQUIPMENT AND SUPPLIES, PRESCRIPTION AND NON-PRESCRIPTION MEDICINES, INSURANCE PREMIUMS AND CO-PAYS.

**LINE 13 – DIGNITY FUNDS:** ENTER THE AMOUNT OF FUNDS THAT ARE RELEASED DIRECTLY TO THE PROTECTED PERSON AS A SPENDING ALLOWANCE. DO NOT REPORT HOW THE PROTECTED PERSON EXPENDED THESE FUNDS; THESE FUNDS ARE NO

LONGER CONSIDERED PART OF THE CONSERVATORSHIP ESTATE.

**LINE 14 – DEBT SERVICE ON LIABILITIES:** ENTER THE AMOUNT OF DEBT SERVICE PAYMENTS ON DEBTS, SUCH AS LOANS AND PERSONAL DEBTS OF THE PROTECTED PERSON.

- DO NOT INCLUDE THE HOME MORTGAGE PAYMENT ON THE RESIDENCE WHERE THE PROTECTED PERSON RESIDES (THIS WAS REPORTED ON LINE 11).
- DO NOT INCLUDE AS DEBT SERVICE ANY DISBURSEMENTS FOR OBLIGATIONS INCURRED IN A PRIOR PERIOD OF THE CONSERVATORSHIP, SUCH AS FIDUCIARY AND ATTORNEY FEES AND COSTS. REPORT THESE AMOUNTS IN THE APPROPRIATE DISBURSEMENT CATEGORY WHEN PAID.

*FOR EXAMPLE, IF THE FIDUCIARY EARNED A FEE IN ONE PERIOD, BUT THE FEE WAS PAID IN A LATER PERIOD, THE FEE IS REPORTED AS A DISBURSEMENT ON LINE 18 WHEN PAID, NOT LINE 14. ANY OPERATING BILLS OF THE CONSERVATORSHIP ARE TREATED IN THE SAME MANNER, SUCH AS FEES TO CARE PROVIDERS THAT ARE INCURRED BUT NOT PAID UNTIL A LATER YEAR.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CREDIT CARD DEBT THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAY-*

*MENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CAR LOAN THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

*FOR EXAMPLE, IF THE CONSERVATOR TAKES OUT A LOAN FOR THE BENEFIT OF THE PROTECTED PERSON, SUCH AS A LOAN TO FUND THE NEEDS OF THE PROTECTED PERSON UNTIL REAL ESTATE OR A BUSINESS INTEREST IS SOLD, ALL DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 14.*

**LINE 15 – DISCRETIONARY EXPENDITURES:** DISCRETIONARY EXPENDITURES MEANS ALL GOODS AND SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE NOT ESSENTIAL FOR SURVIVAL BUT ARE DESIGNED TO IMPROVE OR PROLONG THE QUALITY AND ENJOYMENT OF LIFE FOR THE PROTECTED PERSON, SUCH AS ENTERTAINMENT AND VACATION COSTS. DISCRETIONARY CARE DOES NOT INCLUDE EXPENDITURES THAT ARE INCLUDED ON ANOTHER LINE ON SCHEDULE 1.

**LINE 16 – OTHER DISBURSEMENTS FOR PROTECTED PERSON:** REPORT OTHER DISBURSEMENTS THAT ARE MADE FOR THE PROTECTED PERSON BUT NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, INCLUDING

DISBURSEMENTS THAT ARE MADE FOR A DEPENDENT OF THE PROTECTED PERSON. INCLUDE ON LINE 16 THE PURCHASE OF ANY ASSET, SUCH AS A RESIDENCE, VEHICLE, OR COMPUTER. ATTACH SUPPORTING DETAIL EXPLAINING THE OTHER DISBURSEMENTS.

*FOR EXAMPLE, IF A RESIDENCE WAS PURCHASED FOR THE PROTECTED PERSON, REPORT THE CASH DOWN-PAYMENT ON LINE 16, MORTGAGE PAYMENTS ON LINE 11, AND LIST THE MORTGAGE AS LIABILITY ON SCHEDULE 2. (SEE LINE 24 WHERE THIS DOWN-PAYMENT IS ALSO ENTERED)*

*FOR EXAMPLE, IF THE CONSERVATOR INVESTS IN A MARKETABLE SECURITY, SUCH AS A MUTUAL FUND OR PUBLICALLY TRADED STOCK, ENTER THE DISBURSEMENT ON LINE 16 (SEE LINE 24 WHERE THIS PURCHASE IS ALSO REPORTED).*

*FOR EXAMPLE, ENTER ON LINE 16 ANY TAX PAYMENT THAT IS NOT ALREADY LISTED ON ANOTHER LINE.*

**LINE 17 – TOTAL FOR PROTECTED PERSON:** ENTER THE SUM OF LINES 11 THROUGH 16.

**LINE 18 – FIDUCIARY FEES AND COSTS:** ENTER THE EXPENDITURES FOR FIDUCIARY FEES AND COSTS. FEES ARE COMPENSATION PAID TO THE FIDUCIARY. COSTS INCLUDE ADMINISTRATIVE CHARGES THAT ARE AUTHORIZED IN THE STATE-

WIDE FEE GUIDELINES, SUCH AS FILING FEES AND POSTAGE. COSTS DO NOT INCLUDE FUNDS ADVANCED FOR THE BENEFIT OF A PROTECTED PERSON, SUCH AS DISBURSEMENTS FOR FOOD, CLOTHING AND SHELTER.

**LINE 19 – FIDUCIARY’S ATTORNEY FEES AND COSTS:** ENTER THE FIDUCIARY’S ATTORNEY FEES AND COSTS.

**LINE 20 – PROTECTED PERSON’S ATTORNEY FEES AND COSTS:** ENTER THE PROTECTED PERSON’S ATTORNEY FEES AND COSTS, INCLUDING COURT-APPOINTED COUNSEL AND ANY GUARDIAN AD LITEM, IF PAID BY THE CONSERVATOR.

**LINE 21 – OTHER ADMINISTRATIVE FEES AND COSTS:** REPORT OTHER DISBURSEMENTS THAT ARE AN ADMINISTRATIVE FEE OR COST OF THE CONSERVATORSHIP THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, SUCH AS AN APPRAISER, FINANCIAL ADVISOR, COURT INVESTIGATOR, OR ACCOUNTANT. ATTACH SUPPORTING DETAIL EXPLAINING ANY OTHER EXPENDITURE.

**LINE 22 – TOTAL ADMINISTRATION DISBURSEMENTS:** ENTER THE SUM OF LINES 18 THROUGH 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ADD LINES 17 AND 22.

**LINE 24 – ASSETS/LIABILITIES AS DISBURSEMENTS:** THE NUMBER YOU REPORTED ON LINE 23 SHOWS

THE TOTAL DISBURSEMENTS OF THE CONSERVATORSHIP, BUT THE COURT ALSO NEEDS TO KNOW HOW MUCH WAS DISBURSED TO SATISFY DEBTS OR ACQUIRE ASSETS.

ENTER THE AMOUNT THAT IS INCLUDED IN LINE 23 THAT REDUCED THE PRINCIPAL BALANCE OF A DEBT OR WAS EXPENDED TO ACQUIRE AN ESTATE ASSET.

*FOR EXAMPLE, IF YOU EXPEND FUNDS ON AN INSTALLMENT PURCHASE OVER A PERIOD OF YEARS, AND THIS YEAR YOU PAY INTEREST ON THE UNPAID BALANCE PLUS A PAYMENT ON THE BALANCE DUE, ENTER THE TOTAL PAYMENT (INTEREST AND PRINCIPAL) ON LINE 14 AND ENTER THE PRINCIPAL PORTION OF THE PAYMENT ON LINE 24.*

*FOR EXAMPLE, IF YOU BUY A RESIDENCE FOR THE PROTECTED PERSON, ENTER THE NET AMOUNT DISBURSED AS A DOWN-PAYMENT ON LINE 14 AND ENTER THE SAME AMOUNT ON LINE 24. THEREAFTER, ANY MORTGAGE PAYMENTS ARE REPORTED ON LINE 11, AND THIS OBLIGATION WILL NOW BE REPORTED AS A DEBT ON SCHEDULE 2.*

*FOR EXAMPLE, IF THE CONSERVATORSHIP PREVIOUSLY BORROWED MONEY TO PAY THE BILLS OF THE PROTECTED PERSON, ENTER ANY THE DEBT SERVICE PAYMENT FOR THE LOAN ON LINE 14 (INCLUDING PRINCIPAL AND INTEREST), AND ENTER THE PRINCIPAL*

*AMOUNT PAID (BUT NOT INTEREST) ON LINE 24.*

**LINE 25 – TOTAL EXPENSES IN DISBURSEMENTS:** SUBTRACT LINE 24 FROM THE TOTAL DISBURSEMENTS ON LINE 23.

**LINE 26 – TOTAL SURPLUS/(SHORTFALL):** ENTER LINE 8 MINUS LINE 23. IF THE AMOUNT IS POSITIVE, THIS IS A CASH-FLOW SURPLUS. IF THE AMOUNT IS NEGATIVE, THIS IS A CASH-FLOW SHORTFALL, AND THE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

**LINE 27 – NET INCOME/(NET EXPENSES):** ENTER LINE 10 MINUS LINE 25. IF THE AMOUNT IS POSITIVE, THIS IS THE AMOUNT BY WHICH INCOME EXCEEDS EXPENSES. IF THE AMOUNT IS NEGATIVE, THIS IS THE AMOUNT BY WHICH EXPENSES EXCEED THE INCOME OF THE CONSERVATORSHIP, AND A NEGATIVE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

## **SCHEDULE 2 (FORM 9): STATEMENT OF NET ASSETS & RECONCILIATION**

**SECTION 1 – NET ASSETS:** THE FIRST SECTION OF SCHEDULE 2 INCLUDES THE PREVIOUS REPORT OF NET ASSETS FOR COMPARISON PURPOSES WITH AN UPDATED REPORT OF NET

ASSETS, INCLUDING AN EXPLANATION OF ANY CHANGES.

### **COLUMN INSTRUCTIONS:**

**COLUMN A – VALUATIONS REPORTED IN PRIOR PERIOD:** COMPLETE COLUMN A TO DISPLAY INFORMATION FROM THE LAST REPORT OF NET ASSETS; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY AND CAN BE COPIED DIRECTLY FROM COLUMN B OF LAST YEAR'S SCHEDULE 2, INCLUDING THE STATEMENT DATE. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR BUT YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR, AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT, YOU WILL STILL INCLUDE YOUR PREDECESSOR'S INFORMATION. YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED FINAL VALUATIONS:** COMPLETE COLUMN B TO PROVIDE AN UPDATE ABOUT THE NET ASSETS OF THE CONSERVATORSHIP AT THE CONCLUSION OF THE CONSERVATORSHIP, INCLUDING ADDITIONS, DELETIONS, AND CHANGES IN VALUE.

AS A REMINDER, WHEN YOU FILED YOUR ORIGINAL INVENTORY, YOU WERE REQUIRED TO PROVIDE A VALUATION OF ALL THE PROPERTY, AND SOME ASSETS WERE EASY TO VALUE, LIKE BANK ACCOUNTS, BUT SOME ASSETS WERE DIFFICULT TO VALUE, LIKE REAL ESTATE, AND MAY HAVE REQUIRED THE SERVICES OF A PROFESSIONAL APPRAISER. HOWEVER, WHEN FILING AN ANNUAL CONSERVATOR'S ACCOUNT AND COMPLETING SCHEDULE 2, YOU ARE NOT REQUIRED TO FILE ANOTHER FORMAL INVENTORY BUT ONLY PROVIDE AN UPDATE ON THE NET ASSETS OF THE ESTATE, INCLUDING YOUR GOOD FAITH ESTIMATE OF ANY SIGNIFICANT CHANGES IN VALUATION, WHICH MAY BE BASED UPON YOUR PERSONAL OPINIONS. YOU ARE NOT REQUIRED TO SEEK THE OPINION OF A PROFESSIONAL APPRAISER. OF COURSE, THE BALANCE IN BANK ACCOUNTS CAN ALWAYS BE READILY DETERMINED AND MUST BE ACCURATELY REPORTED AFTER DEDUCTING ANY OUTSTANDING CHECKS OR ADDING ANY DEPOSITS THAT ARE NOT YET POSTED.

UNLESS OTHERWISE ORDERED BY THE COURT, DO NOT INCLUDE IN THE NET ASSET REPORT ANY PROPERTY THAT IS TITLED IN THE NAME OF A DIFFERENT LEGAL ENTITY, SUCH AS PROPERTY HELD BY A TRUST OR CORPORATION, UNLESS YOU AS CONSERVATOR CAN EXERCISE A

POWER OF DIRECTION OVER THE ASSET. A POWER OF DIRECTION INCLUDES THE ABILITY TO DIRECT THE OTHER LEGAL ENTITY TO TRANSFER TITLE OR POSSESSION TO THE PROPERTY.

WHEN REPORTING THE VALUE OF ALL GENERAL ASSETS DO NOT DEDUCT ANY LIENS OR MORTGAGES. DEBTS ARE SEPARATELY REPORTED AS LIABILITIES.

**COLUMN C – CHANGE FROM PRIOR SCHEDULE 2, COLUMN D - CHANGE AS PERCENT, & COLUMN E – EXPLANATION OF CHANGE:** COMPUTE COLUMNS C AND D, WHICH SHOW THE DOLLAR AMOUNT AND PERCENT OF CHANGE, RESPECTIVELY, FROM LAST YEAR TO THIS YEAR. THE MATHEMATICAL CALCULATION IS SHOWN IN THE HEADER TO COLUMNS C AND D. COMPLETE COLUMN E TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

#### **LINE INSTRUCTIONS:**

**LINE 1 – VALUATION REPORT DATE:** ENTER THE DATE OF EACH REPORT OF NET ASSETS. COLUMN A IS THE END DATE OF THE PRIOR ACCOUNT (THIS IS FOUND ON SCHEDULE 1, COLUMN A, LINE 2), AND COLUMN B IS THE FINAL DATE OF YOUR CURRENT CONSERVATOR'S

ACCOUNT (THIS IS FOUND ON SCHEDULE 1, COLUMN C, LINE 2).

**LINE 2 – REAL ESTATE:** ENTER THE VALUE OF ALL REAL ESTATE OWNED BY THE ESTATE, SUCH AS THE RESIDENCE OF THE PROTECTED PERSON, ANY RENTAL OR VACATION REAL ESTATE, AND ANY CEMETERY PLOTS. *REMEMBER TO ENTER THE GROSS VALUE OF ALL ASSETS AND DO NOT DEDUCT LIENS OR MORTGAGES; ALL LIABILITIES ARE LISTED SEPARATELY ON LINE 17 AS DEBTS.*

**LINE 3 – VEHICLE(S):** ENTER THE VALUE OF ANY VEHICLES, SUCH AS A PERSONAL AUTOMOBILE, MOTORCYCLE, GOLF CART, WATERCRAFT, AIRPLANE, OR RECREATIONAL VEHICLE.

**LINE 4 – BUSINESS OWNERSHIP INTERESTS:** ENTER THE VALUE OF ANY BUSINESS OWNERSHIP INTERESTS, SUCH AS A CLOSELY HELD FAMILY BUSINESS. DO NOT LIST SHARES IN A PUBLICALLY TRADED CORPORATION ON LINE 4.

**LINE 5 – HOUSEHOLD ITEMS AND PERSONAL EFFECTS:** ENTER THE VALUE OF HOUSEHOLD ITEMS AND PERSONAL EFFECTS THAT ARE OWNED BY THE PROTECTED PERSON, WHICH COMMONLY INCLUDE THE PROPERTY THAT THE PROTECTED PERSON STORED IN HIS OR HER PRIMARY RESIDENCE, INCLUDING DISPLAYED COLLECTIBLE ITEMS. PROPERTY WITH SIGNIFICANT VAL-

UE, LIKE PRECIOUS JEWELRY AND VALUABLE COLLECTIONS, SHOULD BE ITEMIZED AND INCLUDED SEPARATELY ON LINE 8.

**LINE 6 – STOCKS, BONDS, AND MUTUAL FUNDS, NOT TAX-DEFERRED:** ENTER THE PRESENT VALUE OF STOCKS, BONDS, MUTUAL FUNDS, AND OTHER MARKETABLE SECURITIES, SUCH AS SAVINGS BONDS AND BEARER BONDS, BUT EXCLUDING BUSINESS INTERESTS THAT WERE ENTERED ON LINE 4 OR TAX-DEFERRED ASSETS THAT ARE ENTERED BELOW ON LINE 7.

**LINE 7 – TAX-DEFERRED ASSETS:** ENTER THE PRESENT VALUE OF TAX-DEFERRED ASSETS, SUCH AS IRA AND 401(K) ACCOUNTS. INCLUDE ALL TAX-DEFERRED ASSETS, INCLUDING BUT NOT LIMITED TO TAX-DEFERRED CASH ACCOUNTS, CERTIFICATES OF DEPOSIT, SAVINGS ACCOUNTS, AND BROKERAGE ACCOUNTS.

**LINE 8 – OTHER GENERAL ASSETS:** ENTER THE PRESENT VALUE OF ALL OTHER ASSETS THAT ARE NOT ALREADY LISTED, EXCLUDING CASH AND REGULAR BANK ACCOUNTS. INCLUDE THE CASH VALUE OF ANY INSURANCE POLICIES OR ANY PREPAID BENEFITS, SUCH AS PREPAID FUNERAL PLANS.

**LINE 9 – TOTAL GENERAL ASSETS:** ENTER THE SUM OF LINES 2 THROUGH 8.

**LINE 10 – BANK ACCOUNTS, RESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE COURT-RESTRICTED, MEANING FUNDS MAY NOT BE WITHDRAWN WITHOUT A COURT ORDER. BANK ACCOUNTS INCLUDE CHECKING, SAVING, CERTIFICATES OF DEPOSIT, MONEY MARKET ACCOUNTS, AND ALL FUNCTIONALLY SIMILAR ACCOUNTS, WHETHER IN A BANK, SAVINGS AND LOAN, CREDIT UNION, OR OTHER SIMILAR FINANCIAL INSTITUTION. DO NOT INCLUDE TAX-DEFERRED ASSETS THAT WERE LISTED ABOVE ON LINE 7.

**LINE 11 – BANK ACCOUNTS, UNRESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE NOT COURT-RESTRICTED, MEANING FUNDS MAY BE WITHDRAWN WITHOUT A COURT ORDER.

**LINE 12 – CASH ON HAND:** ENTER THE AMOUNT OF CURRENCY THAT YOU HAVE ON BEHALF OF THE ESTATE, SUCH AS A PETTY CASH FUND. DO NOT INCLUDE COIN COLLECTIONS ON THIS LINE, UNLESS THE COINS HAVE NO COLLECTIBLE VALUE ABOVE THE FACE VALUE OF THE COINS.

**LINE 13 – OTHER MONEY-DENOMINATED ASSETS:** ENTER THE VALUE OF OTHER MONEY DENOMINATED ASSETS, SUCH AS A CASH CARD. THESE ASSETS ARE FUNC-

TIONALLY EQUIVALENT TO MONEY IN A BANK ACCOUNT AND DO NOT CHANGE IN VALUE BY MARKET FLUCTUATION, EXCEPT BY RECEIPT OF A DIVIDEND OR INTEREST. ATTACH SUPPORTING DETAIL.

**LINE 14 – TOTAL CASH AND BANK ACCOUNTS:** ENTER THE SUM OF LINES 10 THROUGH 13.

**LINE 15 – TOTAL AVAILABLE ASSETS:** ADD LINES 9 AND 14.

**LINE 16 – BILLS & PAYABLES MORE THAN 30 DAYS OLD:** ENTER THE AMOUNT OF ANY AND ALL PAST-DUE BILLS AND PAYABLES, PLUS ALL INCURRED BUT UNPAID FIDUCIARY AND ATTORNEY FEES AND COSTS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 17 - DEBTS:** ENTER THE AMOUNT OF ALL OTHER DEBTS, SUCH AS NOTES, MORTGAGES, CREDIT CARDS AND PERSONAL LOANS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 18 – TOTAL LIABILITIES:** ADD LINES 16 AND 17.

**LINE 19 – NET ASSETS:** ENTER LINE 15 MINUS LINE 18. THIS IS THE VALUE OF THE NET ASSETS AS OF THE DATE OF THE REPORTING PERIOD.

**SECTION 2 – RECONCILIATION OF CONSERVATOR'S ACCOUNT:** THE

SECOND SECTION OF SCHEDULE 2 IS UTILIZED TO RECONCILE THE CASH FLOW INFORMATION REPORTED ON SCHEDULE 1 TO THE NET ASSET INFORMATION REPORTED ON SCHEDULE 2. THE PURPOSE FOR THIS RECONCILIATION IS TO PROVE THAT THE ENDING BALANCE IN CASH AND BANK ACCOUNTS MATCHES THE STARTING BALANCE PLUS RECEIPTS AND MINUS DISBURSEMENTS.

**LINE 20 – STARTING CASH BALANCE:** ENTER STARTING CASH BALANCE FROM SCHEDULE 2, COLUMN A, LINE 14.

**LINE 21 – TOTAL RECEIPTS:** ENTER TOTAL RECEIPTS FROM SCHEDULE 1, COLUMN C, LINE 8.

**LINE 22 – AVAILABLE FUNDS:** ADD LINES 20 AND 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ENTER TOTAL DISBURSEMENTS FROM SCHEDULE 1, COLUMN C, LINE 23.

**LINE 24 – ENDING CASH BALANCE:** CALCULATE ENDING CASH BALANCE BY SUBTRACTING LINE 23 FROM LINE 22. THE RESULT MUST EQUAL THE ENDING CASH BALANCE AS REPORTED ON SCHEDULE 2, COLUMN B, LINE 14. IF THESE AMOUNTS DO NOT MATCH, THERE IS AN ERROR IN THE REPORT.

**STATEMENT OF ASSET DISTRIBUTION:**

YOU ARE REQUIRED TO ATTACH A STATEMENT TO YOUR FINAL CONSERVATOR'S ACCOUNT DESCRIBING WHAT HAPPENED TO ANY REMAINING ASSETS THAT WERE IN YOUR CARE AT THE CONCLUSION OF THE CONSERVATORSHIP.

WERE THE ASSETS RETURNED TO THE FORMER PROTECTED PERSON, WHO IS NO LONGER INCAPACITATED? IF THE FORMER PROTECTED PERSON IS DECEASED, WERE THE ASSETS TRANSFERRED TO AN APPOINTED PERSONAL REPRESENTATIVE OF THE DECEDENT'S ESTATE? IF NEITHER CIRCUMSTANCE APPLIES, WHO RECEIVED THE ASSETS AND WHY ARE THEY ENTITLED TO DO SO.

PLEASE REMEMBER: YOU REMAIN RESPONSIBLE FOR PROTECTING THIS ESTATE UNTIL YOU ARE DISCHARGED AND RELIEVED OF THIS RESPONSIBILITY. IF YOU DISTRIBUTE THE ASSETS WITHOUT AUTHORITY, YOU CAN BE PERSONALLY LIABLE FOR ANY IMPROPER DISTRIBUTION.

**FORM 9: FINAL CONSERVATOR'S ACCOUNT:**

FORM 9 IS LARGELY A SELF-EXPLANATORY DOCUMENT; IT SERVES AS A COVERSHEET FOR YOUR COMPLETE ANNUAL REPORT.

WHEN FILING FORM 9, YOU ARE REQUIRED TO ATTACH SCHEDULES 1 AND 2, A STATEMENT OF ASSET DIS-

TRIBUTION, AS WELL AS A COPY OF BANK STATEMENTS FOR ALL ACCOUNTS AS OF THE DATE OF THE FINAL CONSERVATOR'S ACCOUNT. IF YOU NEED TO ATTACH ANY SUPPORTING DETAIL TO ANY SCHEDULE, THIS DETAIL IS ALSO A REQUIRED ATTACHMENT. CHECK EACH BOX ON FORM 9 FOR EACH INCLUDED ATTACHMENT.

WHEN AMENDING FORM 9, INCLUDE ANY REQUIRED ATTACHMENTS THAT ARE CHANGED AS A RESULT OF THE AMENDMENT. CHECK EACH BOX ON AN AMENDED FORM 9 FOR EACH INCLUDED ATTACHMENT.

ORGANIZE ALL REQUIRED ATTACHMENTS IN THE SAME ORDER AS SHOWN ON FORM 9.

SIGN FORM 9 WHEN YOU ARE FINISHED AND HAVE REVIEWED THE FORM AND ALL REQUIRED ATTACHMENTS. WHEN YOU SIGN, YOU ARE CERTIFYING THAT YOU HAVE READ AND REVIEWED THE ENTIRE REPORT AND, AFTER REASONABLE INQUIRY, YOU HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF

**FORM 10. SIMPLIFIED CONSERVATOR'S ACCOUNT**

**Name of Person Filing Document:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, State, Zip Code:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Attorney Bar Number (if applicable):** \_\_\_\_\_

**Licensed Fiduciary Number (if applicable):** \_\_\_\_\_

**Representing** ☐ **Self or** ☐ **Attorney for:** \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY  
OF <<COUNTY>>

IN THE MATTER OF THE  
  
CONSERVATORSHIP FOR

<<PROTECTED PERSON'S NAME>>,

☐ A MINOR

☐ AN ADULT

NO. <<CASE NO.>>

**SIMPLIFIED**

**CONSERVATOR'S ACCOUNT**

☐ AMENDMENT

(ASSIGNED TO THE HONORABLE

<<JUDICIAL

OFFICER>> )

**CONFIDENTIAL DOCUMENT**

*RULE 7, RULES PROBATE PROC.*

REQUIRED ATTACHMENTS, UNLESS AN EXCEPTION IS PROVIDED BY THE INSTRUCTIONS, WHICH ARE TO BE ATTACHED IN THE FOLLOWING ORDER:

- ☐ SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS
- ☐ SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION
- ☐ SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP
- ☐ RECENT BANK STATEMENT FOR EACH BANK ACCOUNT
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 1
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 2
- ☐ SUPPORTING DETAIL REQUIRED FOR SCHEDULE 3
- ☐ TRANSACTION LOG, DETAILING ALL FINANCIAL TRANSACTION DURING THE CURRENT REPORTING PERIOD.

#### CONSERVATOR'S CERTIFICATION

I, THE UNDERSIGNED, ACKNOWLEDGE THAT I HAVE READ AND REVIEWED THIS FORM, ACCOMPANYING SCHEDULES AND ATTACHED SUPPLEMENTS, AND AFTER REASONABLE INQUIRY HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

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<<CONSERVATOR NAME>>

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DATE

**FORM 10. CONTINUED**

**INSTRUCTIONS FOR FORM 10:  
SIMPLIFIED CONSERVATOR'S ACCOUNT**

**PURPOSE OF FORM:**

IF THE COURT AUTHORIZES YOU TO FILE A SIMPLIFIED CONSERVATOR'S ACCOUNT, USE FORM 10 TO PREPARE YOUR ANNUAL REPORT CONCERNING THE ADMINISTRATION OF THE ESTATE. TYPICALLY, THE COURT WILL ALLOW SIMPLIFIED CONSERVATOR'S ACCOUNTS IF THE CONSERVATORSHIP CONSISTS OF A SMALL ESTATE OR HAS VERY LITTLE ACTIVITY.

IF THE COURT HAS NOT AUTHORIZED YOU TO FILE A SIMPLIFIED CONSERVATOR'S ACCOUNT ON FORM 10, FILE YOUR FIRST CONSERVATOR'S ACCOUNT ON FORM 7; AND ALL SUBSEQUENT CONSERVATOR'S ACCOUNTS ARE FILED ON FORM 8, UNTIL THE FINAL ACCOUNT ON FORM 9. IF YOU ARE REQUIRED TO PROVIDE A BUDGET WITH YOUR ANNUAL CONSERVATOR'S ACCOUNT, THE COURT HAS NOT AUTHORIZED THE USE OF FORM 10.

**WHEN TO FILE:**

GENERALLY, EACH CONSERVATOR'S ACCOUNT AND BUDGET COVERS A ONE YEAR PERIOD, SUCH THAT EACH REPORTING PERIOD IS REFERRED TO

AS A YEAR. HOWEVER, A REPORTING PERIOD MAY COVER A DIFFER

ENT PERIOD OF TIME, EITHER LONGER OR SHORTER THAN A YEAR, IF ORDERED BY THE COURT, DEPENDING ON THE CIRCUMSTANCES OF EACH INDIVIDUAL CASE.

BY COURT RULE, THE FIRST CONSERVATOR'S ACCOUNT COVERS A PERIOD THAT ENDS NINE MONTHS AFTER THE ISSUANCE OF THE LETTERS AS CONSERVATOR, AND THE FIRST CONSERVATOR'S ACCOUNT IS DUE 90 DAYS LATER, WHICH MEANS THE FIRST CONSERVATOR'S ACCOUNT IS DUE ON THE FIRST ANNIVERSARY OF THE CONSERVATOR'S APPOINTMENT. EACH SUCCESSIVE YEAR, THE CONSERVATOR'S REPORT IS DUE ON THE SUBSEQUENT ANNIVERSARY OF THE APPOINTMENT. SEE SECTION 14-5419, ARIZONA REVISED STATUTES AND RULE 30, ARIZONA RULES OF PROBATE PROCEDURE.

HOWEVER, YOU MUST REVIEW THE COURT'S ORDERS IN YOUR CASE, WHICH MAY ESTABLISH A DIFFERENT END DATE OR DIFFERENT DUE DATE FOR THE CONSERVATOR'S AC-

COUNT, JUST AS THE COURT MAY ESTABLISH OTHER SPECIAL REQUIREMENTS THAT THE CONSERVATOR IS REQUIRED TO FOLLOW, SINCE EVERY CONSERVATORSHIP IS UNIQUE TO SOME DEGREE.

FORM 10 IS FILED AS A CONFIDENTIAL DOCUMENT; THE ACCOUNT IS NOT AVAILABLE FOR PUBLIC INSPECTION.

### **GENERAL INSTRUCTIONS:**

ALL REFERENCES IN THESE INSTRUCTIONS TO “YOU” REFER TO THE CONSERVATOR, AND ALL REFERENCES TO “YEAR” REFER TO THE REPORTING OR ACCOUNTING PERIOD.

FORM 10 REQUIRES ATTACHMENTS, INCLUDING BUT NOT LIMITED TO SCHEDULE 1: STATEMENT OF RECEIPTS AND DISBURSEMENTS; SCHEDULE 2: STATEMENT OF NET ASSETS & RECONCILIATION; AND SCHEDULE 3: STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP. IN ADDITION TO THE REQUIRED SCHEDULES, CERTAIN ANSWERS REQUIRE SUPPORTING DETAIL, WHICH ARE ALSO REQUIRED ATTACHMENTS TO FORM 10. AS TO ANY SUPPORTING DETAIL, IDENTIFY THE SCHEDULE, LINE AND, IF APPROPRIATE, COLUMN THAT IS DETAILED.

YOU SHOULD COMPLETE THE REQUIRED SCHEDULES PRIOR TO COMPLETING FORM 10, BECAUSE FORM 10

IS ESSENTIALLY A COVERSHEET USED TO ASSEMBLE YOUR COMPLETE REPORT, AND IT INCLUDES A CERTIFICATION THAT THE REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF. DON’T SIGN THIS CERTIFICATION UNTIL YOU HAVE READ AND REVIEWED THE COMPLETED REPORT.

#### **Helpful Suggestion:**

These instructions assume that Form 10 and all schedules are being completed manually on paper forms. However, Form 10 and all schedules are also available in an electronic format at no cost and will automate all of the calculations. Please see: [www.azcourts.gov](http://www.azcourts.gov)

### **NOTICE:**

ANY ESTIMATES ALLOWED OR REQUIRED BY THESE INSTRUCTIONS ARE NOT DESIGNED OR INTENDED AS A BASIS FOR CIVIL OR CRIMINAL LIABILITY. NEITHER IS IT INTENDED TO BE THE BASIS FOR LITIGANTS TO SEEK COLLATERAL REMEDIES AGAINST EACH OTHER OR TO OBTAIN TACTICAL ADVANTAGES IN PROCEEDINGS BEFORE A COURT.

### **SPECIFIC INSTRUCTIONS:**

#### **SCHEDULE 1 (FORM 10): STATEMENT OF RECEIPTS AND DISBURSEMENTS**

## **COLUMN INSTRUCTIONS:**

SCHEDULE 1 CONSISTS OF TWO COLUMNS: COLUMN A RELATES TO THE PAST, MEANING INFORMATION THAT WAS PREVIOUSLY REPORTED LAST YEAR; AND COLUMNS B RELATES TO THE PRESENT, MEANING INFORMATION THAT YOU ARE REPORTING FOR THE YEAR JUST ENDED, THE CURRENT YEAR.

YOU COMPLETE ONLY COLUMN B WHEN PREPARING YOUR FIRST CONSERVATOR'S ACCOUNT, BUT YOU USE BOTH COLUMNS IN ALL SUBSEQUENT ACCOUNTS.

**COLUMN A – ACTUAL RESULTS PRIOR PERIOD:** COMPLETE COLUMN A TO PRESENT INFORMATION FROM THE LAST CONSERVATOR'S ACCOUNT; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY, AND MUST BE COPIED DIRECTLY FROM COLUMN B OF LAST YEAR'S SCHEDULE 1, INCLUDING THE STARTING AND ENDING DATES. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR, BUT YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT, YOU STILL INCLUDE YOUR PREDECESSOR'S INFORMATION IN COLUMN A, BUT YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION AND ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR.

**COLUMN B – ACTUAL RESULTS CURRENT PERIOD:** COMPLETE "COLUMN C" TO REPORT THE CONSERVATOR'S ACCOUNT FOR THE YEAR JUST ENDED. THIS IS THE COLUMN WHERE THE ACTUAL RECEIPTS AND DISBURSEMENTS FOR THE YEAR JUST ENDED ARE REPORTED.

## **LINE INSTRUCTIONS:**

AS YOU DETERMINE WHAT TO ENTER ON EACH LINE, PLEASE REMEMBER THAT TRANSACTIONS ARE RECOGNIZED ON SCHEDULE 1 WHEN MONEY IS RECEIVED OR MONEY IS DISBURSED BY THE CONSERVATORSHIP. IN ACCOUNTING TERMS, TRANSACTIONS ARE RECOGNIZED ON A CASH BASIS: YOU LIST RECEIPTS AND DISBURSEMENTS WHEN MONEY EFFECTIVELY CHANGES HANDS.

*FOR EXAMPLE, IF A COST IS INCURRED BUT NOT PAID BEFORE THE END OF A REPORTING PERIOD, THE COST IS NOT LISTED AS A DISBURSEMENT UNTIL PAID.*

*FOR EXAMPLE, IF A CHECK IS MAILED BEFORE THE END OF A REPORTING PERIOD BUT DOES NOT CLEAR THE BANK UNTIL EARLY IN THE NEXT REPORTING PERIOD, THE DISBURSEMENT IS TREATED AS PAID WHEN THE CHECK WAS MAILED.*

RECEIPTS REPORTED ON SCHEDULE 1 INCLUDE ANY MONEY, WHETHER INCOME TO THE ESTATE, LIQUIDATION OF ANY GENERAL ESTATE ASSET, OR THE PROCEEDS OF ANY LOAN TO THE ESTATE.

ONCE YOU DETERMINE WHICH COLUMNS OF SCHEDULE 1 ARE REQUIRED, COMPLETE EACH ROW AS FOLLOWS:

**LINE 1 – START DATE OF EACH PERIOD:** ENTER THE START DATE FOR EACH PERIOD.

*FOR EXAMPLE, IF A CONSERVATOR FILES AN ACCOUNT THAT IS DUE ON SEPTEMBER 30, 2012, FOR THE PERIOD FROM JULY 1, 2011 TO JUNE 30, 2012:*

- *COLUMN A WILL HAVE A START DATE OF JULY 1, 2010, AND*
- *COLUMN B WILL HAVE A START DATE JULY 1, 2011.*

**LINE 2 – END DATE OF EACH PERIOD:** ENTER THE END DATE FOR EACH PERIOD. *USING THE PRECEDING EXAMPLE, THE END DATE IS JUNE 30 ONE YEAR LATER THAN THE START DATE.*

*PLEASE NOTE: THE REMAINDER OF SCHEDULE 1 REPORTS THE RECEIPTS AND DISBURSEMENTS FOR THE CONSERVATORSHIP, IF ANY.*

- *COLUMN A IS SIMPLY COPIED FROM COLUMN B OF LAST YEAR'S SCHEDULE 1, IF ANY;*

- *AS TO THIS YEAR'S COLUMN B, ENTER THIS YEAR'S RECEIPTS AND DISBURSEMENTS, IF ANY. IF THERE ARE NO RECEIPTS AND DISBURSEMENTS, SIMPLY ENTER ZEROS IN COLUMN B.*

*FOR EXAMPLE, IF THE PROTECTED PERSON IS A MINOR WHOSE ENTIRE PROTECTED ESTATE IS DEPOSITED IN A COURT-RESTRICTED BANK ACCOUNT, AND NO MONEY CHANGES HANDS, YOU CAN JUST ENTER ZEROS.*

**LINE 3 – RETIREMENT AND DISABILITY INCOME:** ENTER ALL REGULAR AND RECURRING INCOME THAT IS RECEIVED AS A RESULT OF RETIREMENT OR DISABILITY, INCLUDING BUT NOT LIMITED TO SOCIAL SECURITY, RAILROAD RETIREMENT, PENSION BENEFITS, SOCIAL SECURITY DISABILITY, SUPPLEMENTAL SECURITY INCOME, AND WORKER'S COMPENSATION BENEFITS. DO NOT INCLUDE DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K AND IRA FUNDS.

**LINE 4 – ANNUITIES, STRUCTURED SETTLEMENTS, AND TRUST INCOME:** ENTER ALL INCOME THAT IS RECEIVED FROM ANNUITIES, STRUCTURED SETTLEMENTS OR TRUST INCOME THAT IS NOT ALREADY INCLUDED IN LINE 3.

**LINE 5 – WAGES AND EARNED INCOME:** ENTER ALL WAGES AND EARNED INCOME OF THE PROTECTED

PERSON THAT IS NOT INCLUDED IN LINES 3 OR 4.

**LINE 6 – INVESTMENT AND BUSINESS INCOME:** ENTER ALL INVESTMENT AND BUSINESS INCOME, INCLUDING BUT NOT LIMITED TO INTEREST, DIVIDEND, RENT, AND ROYALTY INCOME THAT IS NOT INCLUDED IN LINES 3, 4 OR 5.

**LINE 7 – OTHER RECEIPTS:** ENTER ANY OTHER RECEIPTS THAT ARE NOT INCLUDED IN LINES 3 THROUGH 6, INCLUDING BUT NOT LIMITED TO ANY OTHER INCOME, ANY DISTRIBUTIONS FROM TAX-DEFERRED INVESTMENTS, SUCH AS 401K OR IRA FUNDS, ANY AMOUNT RECEIVED FROM SELLING AN ASSET, OR THE PROCEEDS FROM ANY NEW LOAN TO THE PROTECTED ESTATE. ATTACH A DETAILED STATEMENT EXPLAINING THE OTHER RECEIPTS.

**LINE 8 – TOTAL RECEIPTS:** ADD LINES 3 THROUGH 7 IN EACH COLUMN TO CALCULATE THE TOTAL RECEIPTS REPORTED FOR EACH COLUMN.

**LINE 9 – FOOD, CLOTHING, AND SHELTER:** ENTER THE DISBURSEMENTS FOR GOODS OR SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE ESSENTIAL FOR SURVIVAL, EXCLUDING MEDICAL COSTS BUT INCLUDING FOOD, CLOTHING, AND SHELTER FOR THE PROTECTED PERSON. (FOR THE LIMITED PURPOSE OF REPORTING A DISBURSEMENT ON

LINE 9, EXPENDITURES FOR FOOD, CLOTHING, AND SHELTER REMAIN ESSENTIAL FOR SURVIVAL EVEN IF THERE ARE LESS EXPENSIVE ALTERNATIVES.)

*FOR EXAMPLE: ENTER THE REGULAR FEES TO A CARE FACILITY, REQUIRED COMPANIONS OR CARE PROVIDERS, FOOD, CLOTHING, TOILETRIES, UTILITIES, OR HOUSEHOLD EXPENSES INCLUDING HOME MORTGAGE PAYMENTS FOR THE PROTECTED PERSON'S RESIDENCE.*

**LINE 10 – MEDICAL COSTS:** ENTER ALL OF THE MEDICAL PAYMENTS FOR THE PROTECTED PERSON THAT ARE NOT INCLUDED ON LINE 9, INCLUDING BUT NOT LIMITED TO MEDICAL, DENTAL, OPTICAL, HEARING, MEDICAL EQUIPMENT AND SUPPLIES, PRESCRIPTION AND NON-PRESCRIPTION MEDICINES, INSURANCE PREMIUMS AND CO-PAYS.

**LINE 11 – DIGNITY FUNDS:** ENTER THE AMOUNT OF FUNDS THAT ARE RELEASED DIRECTLY TO THE PROTECTED PERSON AS A SPENDING ALLOWANCE. DO NOT REPORT HOW THE PROTECTED PERSON EXPENDED THESE FUNDS; THESE FUNDS ARE NO LONGER CONSIDERED PART OF THE CONSERVATORSHIP ESTATE.

**LINE 12 – DEBT SERVICE ON LIABILITIES:** ENTER THE AMOUNT OF DEBT SERVICE PAYMENTS ON DEBTS, SUCH AS LOANS AND PER-

SONAL DEBTS OF THE PROTECTED PERSON.

- DO NOT INCLUDE THE HOME MORTGAGE PAYMENT ON THE RESIDENCE WHERE THE PROTECTED PERSON RESIDES (THIS WAS REPORTED ON LINE 9).
- DO NOT INCLUDE AS DEBT SERVICE ANY DISBURSEMENTS FOR OBLIGATIONS INCURRED IN A PRIOR PERIOD OF THE CONSERVATORSHIP, SUCH AS FIDUCIARY AND ATTORNEY FEES AND COSTS. REPORT THESE AMOUNTS IN THE APPROPRIATE DISBURSEMENT CATEGORY WHEN PAID.

*FOR EXAMPLE, IF THE FIDUCIARY EARNED A FEE IN ONE PERIOD, BUT THE FEE WAS PAID IN A LATER PERIOD, THE FEE IS REPORTED AS A DISBURSEMENT ON LINE 16 WHEN PAID, NOT LINE 12. ANY OPERATING BILLS OF THE CONSERVATORSHIP ARE TREATED IN THE SAME MANNER, SUCH AS FEES TO CARE PROVIDERS THAT ARE INCURRED BUT NOT PAID UNTIL A LATER YEAR.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CREDIT CARD DEBT THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 12.*

*FOR EXAMPLE, IF THE PROTECTED PERSON HAS AN OUTSTANDING CAR LOAN THAT WAS INCURRED BEFORE A CONSERVATOR WAS APPOINTED, THE*

*DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 12.*

*FOR EXAMPLE, IF THE CONSERVATOR TAKES OUT A LOAN FOR THE BENEFIT OF THE PROTECTED PERSON, SUCH AS A LOAN TO FUND THE NEEDS OF THE PROTECTED PERSON UNTIL REAL ESTATE OR A BUSINESS INTEREST IS SOLD, ALL DEBT SERVICE PAYMENTS ON THIS DEBT ARE REPORTED ON LINE 12.*

**LINE 13 – DISCRETIONARY EXPENDITURES:** DISCRETIONARY EXPENDITURES MEANS ALL GOODS AND SERVICES PROVIDED TO A PROTECTED PERSON THAT ARE NOT ESSENTIAL FOR SURVIVAL BUT ARE DESIGNED TO IMPROVE OR PROLONG THE QUALITY AND ENJOYMENT OF LIFE FOR THE PROTECTED PERSON, SUCH AS ENTERTAINMENT AND VACATION COSTS. DISCRETIONARY CARE DOES NOT INCLUDE EXPENDITURES THAT ARE INCLUDED ON ANOTHER LINE ON SCHEDULE 1.

**LINE 14 – OTHER DISBURSEMENTS FOR PROTECTED PERSON:** REPORT OTHER DISBURSEMENTS THAT ARE MADE FOR THE PROTECTED PERSON BUT NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, INCLUDING DISBURSEMENTS THAT ARE MADE FOR A DEPENDENT OF THE PROTECTED PERSON. INCLUDE ON LINE 14 THE PURCHASE OF ANY ASSET, SUCH AS A RESIDENCE, VEHICLE, OR COMPUTER. ATTACH SUPPORTING

DETAIL EXPLAINING THE OTHER DISBURSEMENTS.

*FOR EXAMPLE, IF A RESIDENCE WAS PURCHASED FOR THE PROTECTED PERSON, REPORT THE CASH DOWN-PAYMENT ON LINE 14, MORTGAGE PAYMENTS ON LINE 9, AND LIST THE MORTGAGE AS LIABILITY ON SCHEDULE 2.*

*FOR EXAMPLE, IF THE CONSERVATOR INVESTS IN A MARKETABLE SECURITY, SUCH AS A MUTUAL FUND OR PUBLICALLY TRADED STOCK, ENTER THE DISBURSEMENT ON LINE 14.*

*FOR EXAMPLE, ENTER ON LINE 14 ANY TAX PAYMENT THAT IS NOT ALREADY LISTED ON ANOTHER LINE.*

**LINE 15 – TOTAL FOR PROTECTED PERSON:** ENTER THE SUM OF LINES 9 THROUGH 14.

**LINE 16 – FIDUCIARY FEES AND COSTS:** ENTER THE EXPENDITURES FOR FIDUCIARY FEES AND COSTS. FEES ARE COMPENSATION PAID TO THE FIDUCIARY. COSTS INCLUDE ADMINISTRATIVE CHARGES THAT ARE AUTHORIZED IN THE STATE-WIDE FEE GUIDELINES, SUCH AS FILING FEES AND POSTAGE. COSTS DO NOT INCLUDE FUNDS ADVANCED FOR THE BENEFIT OF A PROTECTED PERSON, SUCH AS DISBURSEMENTS FOR FOOD, CLOTHING AND SHELTER.

**LINE 17 – FIDUCIARY’S ATTORNEY FEES AND COSTS:** ENTER THE FIDU-

CIARY’S ATTORNEY FEES AND COSTS.

**LINE 18 – PROTECTED PERSON’S ATTORNEY FEES AND COSTS:** ENTER THE PROTECTED PERSON’S ATTORNEY FEES AND COSTS, INCLUDING COURT-APPOINTED COUNSEL AND ANY GUARDIAN AD LITEM, IF PAID BY THE CONSERVATOR.

**LINE 19 – OTHER ADMINISTRATIVE FEES AND COSTS:** REPORT OTHER DISBURSEMENTS THAT ARE AN ADMINISTRATIVE FEE OR COST OF THE CONSERVATORSHIP THAT ARE NOT INCLUDED ON ANOTHER LINE ON SCHEDULE 1, SUCH AS AN APPRAISER, FINANCIAL ADVISOR, COURT INVESTIGATOR, OR ACCOUNTANT. ATTACH SUPPORTING DETAIL EXPLAINING ANY OTHER EXPENDITURE.

**LINE 20 – TOTAL ADMINISTRATION DISBURSEMENTS:** ENTER THE SUM OF LINES 16 THROUGH 19.

**LINE 21 – TOTAL DISBURSEMENTS:** ADD LINES 15 AND 20.

**LINE 22 – TOTAL SURPLUS/(SHORTFALL):** ENTER LINE 8 MINUS LINE 21. IF THE AMOUNT IS POSITIVE, THIS IS A CASH-FLOW SURPLUS. IF THE AMOUNT IS NEGATIVE, THIS IS A CASH-FLOW SHORTFALL, AND THE NUMBER MUST BE DISPLAYED IN PARENTHESES OR PRECEDED BY A NEGATIVE SIGN.

## **SCHEDULE 2 (FORM 10): STATEMENT OF NET ASSETS & RECONCILIATION**

**SECTION 1 – NET ASSETS:** THE FIRST SECTION OF SCHEDULE 2 INCLUDES THE INVENTORY OR A PRIOR REPORT OF NET ASSETS, AS WELL AS AN UPDATED REPORT OF NET ASSETS, INCLUDING AN EXPLANATION OF ANY CHANGES.

### **COLUMN INSTRUCTIONS:**

**COLUMN A – VALUATIONS REPORTED IN PRIOR PERIOD:** COMPLETE COLUMN A TO DISPLAY INFORMATION FROM YOUR LAST REPORT ABOUT NET ASSETS OF THE CONSERVATORSHIP; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES.

- IF THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT AND YOU PREVIOUSLY FILED FORM 6, THIS SUMMARY INFORMATION CAN BE COPIED DIRECTLY FROM SCHEDULE 2, COLUMN B OF FORM 6.
- IF THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT AND YOU WERE NOT REQUIRED TO FILE FORM 6, YOU WILL NEED TO COMPLETE COLUMN A BY SUMMARIZING THE VALUATIONS THAT YOU PROVIDED ON YOUR INVENTORY THAT YOU FILED 90 DAYS AFTER YOUR APPOINTMENT.
- IF THIS IS YOUR SECOND OR SUBSEQUENT CONSERVATOR'S AC-

COUNT, YOU CAN COPY THIS INFORMATION DIRECTLY FROM COLUMN B OF LAST YEAR'S SCHEDULE 2.

THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY. IF YOU WERE APPOINTED DURING THE PAST YEAR AS A SUCCESSOR CONSERVATOR, AND THE ORIGINAL CONSERVATOR FILED THE INVENTORY OR PRIOR SCHEDULE 2, YOU WILL INCLUDE YOUR PREDECESSOR'S INFORMATION IN COLUMN A. YOU ARE NOT ATTESTING TO THE ACCURACY OF YOUR PREDECESSOR'S INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSERVATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED VALUATIONS FOR PERIOD JUST ENDED:** COMPLETE COLUMN B TO PROVIDE AN UPDATE ABOUT THE NET ASSETS OF THE CONSERVATORSHIP FOR THE YEAR JUST ENDED, INCLUDING ADDITIONS, DELETIONS, AND CHANGES IN ASSETS OR ASSET VALUES.

AS A REMINDER, WHEN YOU FILED YOUR ORIGINAL INVENTORY, YOU WERE REQUIRED TO PROVIDE A VALUATION OF ALL THE PROPERTY, AND SOME ASSETS WERE EASY TO VALUE, LIKE BANK ACCOUNTS, BUT SOME ASSETS WERE DIFFICULT TO

VALUE, LIKE REAL ESTATE, AND MAY HAVE REQUIRED THE SERVICES OF A PROFESSIONAL APPRAISER. HOWEVER, WHEN FILING AN ANNUAL CONSERVATOR'S ACCOUNT AND COMPLETING SCHEDULE 2, YOU ARE NOT REQUIRED TO FILE ANOTHER FORMAL INVENTORY BUT ONLY PROVIDE AN UPDATE ON THE NET ASSETS OF THE ESTATE, INCLUDING YOUR GOOD FAITH ESTIMATE OF ANY SIGNIFICANT CHANGES IN VALUATION, WHICH MAY BE BASED UPON YOUR PERSONAL OPINIONS. YOU ARE NOT REQUIRED TO SEEK THE OPINION OF A PROFESSIONAL APPRAISER. OF COURSE, THE BALANCE IN BANK ACCOUNTS CAN ALWAYS BE READILY DETERMINED AND MUST BE ACCURATELY REPORTED AFTER DEDUCTING ANY OUTSTANDING CHECKS OR ADDING ANY DEPOSITS THAT ARE NOT YET POSTED.

UNLESS OTHERWISE ORDERED BY THE COURT, DO NOT INCLUDE IN THE NET ASSET REPORT ANY PROPERTY THAT IS TITLED IN THE NAME OF A DIFFERENT LEGAL ENTITY, SUCH AS PROPERTY HELD BY A TRUST OR CORPORATION, UNLESS YOU AS CONSERVATOR CAN EXERCISE A POWER OF DIRECTION OVER THE ASSET. A POWER OF DIRECTION INCLUDES THE ABILITY TO DIRECT THE OTHER LEGAL ENTITY TO TRANSFER TITLE OR POSSESSION TO THE PROPERTY.

WHEN REPORTING THE VALUE OF ALL GENERAL ASSETS DO NOT DEDUCT ANY LIENS OR MORTGAGES. DEBTS ARE SEPARATELY REPORTED AS LIABILITIES.

**COLUMN C – EXPLANATION OF CHANGE:** COMPLETE COLUMN C TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

**LINE INSTRUCTIONS:**

**LINE 1 – VALUATION REPORT DATE:** ENTER THE DATE OF EACH REPORT OF NET ASSETS. COLUMN A IS THE END DATE OF THE PRIOR ACCOUNT OR DATE OF THE INVENTORY, AND COLUMN B IS THE END DATE OF YOUR CURRENT CONSERVATOR'S ACCOUNT (THIS IS FOUND ON SCHEDULE 1, COLUMN B, LINE 2).

**LINE 2 – REAL ESTATE:** ENTER THE VALUE OF ALL REAL ESTATE OWNED BY THE ESTATE, SUCH AS THE RESIDENCE OF THE PROTECTED PERSON, ANY RENTAL OR VACATION REAL ESTATE, AND ANY CEMETERY PLOTS. *REMEMBER TO ENTER THE GROSS VALUE OF ALL ASSETS AND DO NOT DEDUCT LIENS OR MORTGAGES; ALL LIABILITIES ARE LISTED SEPARATELY ON LINE 17 AS DEBTS.*

**LINE 3 – VEHICLE(S):** ENTER THE VALUE OF ANY VEHICLES, SUCH AS A PERSONAL AUTOMOBILE, MOTORCYCLE, GOLF CART, WATERCRAFT, AIRPLANE, OR RECREATIONAL VEHICLE.

**LINE 4 – BUSINESS OWNERSHIP INTERESTS:** ENTER THE VALUE OF ANY BUSINESS OWNERSHIP INTERESTS, SUCH AS A CLOSELY HELD FAMILY BUSINESS. DO NOT LIST SHARES IN A PUBLICALLY TRADED CORPORATION ON LINE 4.

**LINE 5 – HOUSEHOLD ITEMS AND PERSONAL EFFECTS:** ENTER THE VALUE OF HOUSEHOLD ITEMS AND PERSONAL EFFECTS THAT ARE OWNED BY THE PROTECTED PERSON, WHICH COMMONLY INCLUDE THE PROPERTY THAT THE PROTECTED PERSON STORED IN HIS OR HER PRIMARY RESIDENCE, INCLUDING DISPLAYED COLLECTIBLE ITEMS. PROPERTY WITH SIGNIFICANT VALUE, LIKE PRECIOUS JEWELRY AND VALUABLE COLLECTIONS, SHOULD BE ITEMIZED AND INCLUDED SEPARATELY ON LINE 8.

**LINE 6 – STOCKS, BONDS, AND MUTUAL FUNDS, NOT TAX-DEFERRED:** ENTER THE PRESENT VALUE OF STOCKS, BONDS, MUTUAL FUNDS, AND OTHER MARKETABLE SECURITIES, SUCH AS SAVINGS BONDS AND BEARER BONDS, BUT EXCLUDING BUSINESS INTERESTS THAT WERE ENTERED ON LINE 4 OR TAX-

DEFERRED ASSETS THAT ARE ENTERED BELOW ON LINE 7.

**LINE 7 – TAX-DEFERRED ASSETS:** ENTER THE PRESENT VALUE OF TAX-DEFERRED ASSETS, SUCH AS IRA AND 401(K) ACCOUNTS. INCLUDE ALL TAX-DEFERRED ASSETS, INCLUDING BUT NOT LIMITED TO TAX-DEFERRED CASH ACCOUNTS, CERTIFICATES OF DEPOSIT, SAVINGS ACCOUNTS, AND BROKERAGE ACCOUNTS.

**LINE 8 – OTHER GENERAL ASSETS:** ENTER THE PRESENT VALUE OF ALL OTHER ASSETS THAT ARE NOT ALREADY LISTED, EXCLUDING CASH AND REGULAR BANK ACCOUNTS. INCLUDE THE CASH VALUE OF ANY INSURANCE POLICIES OR ANY PREPAID BENEFITS, SUCH AS PREPAID FUNERAL PLANS.

**LINE 9 – TOTAL GENERAL ASSETS:** ENTER THE SUM OF LINES 2 THROUGH 8.

**LINE 10 – BANK ACCOUNTS, RESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE COURT-RESTRICTED, MEANING FUNDS MAY NOT BE WITHDRAWN WITHOUT A COURT ORDER. BANK ACCOUNTS INCLUDE CHECKING, SAVING, CERTIFICATES OF DEPOSIT, MONEY MARKET ACCOUNTS, AND ALL FUNCTIONALLY SIMILAR ACCOUNTS, WHETHER IN A BANK, SAVINGS AND LOAN, CREDIT UNION, OR OTHER

SIMILAR FINANCIAL INSTITUTION. DO NOT INCLUDE TAX-DEFERRED ASSETS THAT WERE LISTED ABOVE ON LINE 7.

**LINE 11 – BANK ACCOUNTS, UNRESTRICTED ACCESS:** ENTER THE CASH BALANCE OF ANY BANK ACCOUNTS THAT ARE NOT COURT-RESTRICTED, MEANING FUNDS MAY BE WITHDRAWN WITHOUT A COURT ORDER.

**LINE 12 – CASH ON HAND:** ENTER THE AMOUNT OF CURRENCY THAT YOU HAVE ON BEHALF OF THE ESTATE, SUCH AS A PETTY CASH FUND. DO NOT INCLUDE COIN COLLECTIONS ON THIS LINE, UNLESS THE COINS HAVE NO COLLECTIBLE VALUE ABOVE THE FACE VALUE OF THE COINS.

**LINE 13 – OTHER MONEY-DENOMINATED ASSETS:** ENTER THE VALUE OF OTHER MONEY DENOMINATED ASSETS, SUCH AS A CASH CARD. THESE ASSETS ARE FUNCTIONALLY EQUIVALENT TO MONEY IN A BANK ACCOUNT AND DO NOT CHANGE IN VALUE BY MARKET FLUCTUATION, EXCEPT BY RECEIPT OF A DIVIDEND OR INTEREST. ATTACH SUPPORTING DETAIL.

**LINE 14 – TOTAL CASH AND BANK ACCOUNTS:** ENTER THE SUM OF LINES 10 THROUGH 13.

**LINE 15 – TOTAL AVAILABLE ASSETS:** ADD LINES 9 AND 14.

**LINE 16 – BILLS & PAYABLES MORE THAN 30 DAYS OLD:** ENTER THE AMOUNT OF ANY AND ALL PAST-DUE BILLS AND PAYABLES, PLUS ALL INCURRED BUT UNPAID FIDUCIARY AND ATTORNEY FEES AND COSTS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 17 - DEBTS:** ENTER THE AMOUNT OF ALL OTHER DEBTS, SUCH AS NOTES, MORTGAGES, CREDIT CARDS AND PERSONAL LOANS, AS OF THE END OF THE REPORTING PERIOD. ATTACH SUPPORTING DETAIL.

**LINE 18 – TOTAL LIABILITIES:** ADD LINES 16 AND 17.

**LINE 19 – NET ASSETS:** ENTER LINE 15 MINUS LINE 18. THIS IS THE VALUE OF THE NET ASSETS AS OF THE DATE OF THE REPORTING PERIOD.

**SECTION 2 – RECONCILIATION OF CONSERVATOR'S ACCOUNT:** THE SECOND SECTION OF SCHEDULE 2 IS UTILIZED TO RECONCILE THE CASH FLOW INFORMATION REPORTED ON SCHEDULE 1 TO THE NET ASSET INFORMATION REPORTED ON SCHEDULE 2. THE PURPOSE FOR THIS RECONCILIATION IS TO PROVE THAT THE ENDING BALANCE IN CASH AND BANK ACCOUNTS MATCHES THE STARTING BALANCE PLUS RECEIPTS AND MINUS DISBURSEMENTS.

**LINE 20 – STARTING CASH BALANCE:** ENTER STARTING CASH BALANCE FROM SCHEDULE 2, COLUMN A, LINE 14.

**LINE 21 – TOTAL RECEIPTS:** ENTER TOTAL RECEIPTS FROM SCHEDULE 1, COLUMN C, LINE 8.

**LINE 22 – AVAILABLE FUNDS:** ADD LINES 20 AND 21.

**LINE 23 – TOTAL DISBURSEMENTS:** ENTER TOTAL DISBURSEMENTS FROM SCHEDULE 1, COLUMN B, LINE 21.

**LINE 24 – ENDING CASH BALANCE:** CALCULATE ENDING CASH BALANCE BY SUBTRACTING LINE 23 FROM LINE 22. THE RESULT MUST EQUAL THE ENDING CASH BALANCE AS REPORTED ON SCHEDULE 2, COLUMN B, LINE 14. IF THESE AMOUNTS DO NOT MATCH, THERE IS AN ERROR IN THE REPORT THAT MUST BE CORRECTED OR EXPLAINED.

**SCHEDULE 3 (FORM 10): STATEMENT OF SUSTAINABILITY OF CONSERVATORSHIP** SCHEDULE 3 IS NOT REQUIRED AND MAY BE OMITTED IF THE PROTECTED PERSON IS A MINOR, WHO IS NOT INCAPACITED EXCEPT BY AGE, SUCH THAT AN ADULT CONSERVATORSHIP PETITION WILL NOT BE FILED.

THE PURPOSE OF SCHEDULE 3 IS TO ESTIMATE HOW LONG THE CONSERVATORSHIP ESTATE CAN MEET THE EXPENSES OF THE PROTECTED PER-

SON, AND THEN TO COMPARE WHETHER THAT DURATION IS LONGER OR SHORTER THAN THE ESTIMATED LIFESPAN OF THE PROTECTED PERSON. A CONSERVATORSHIP ESTATE THAT CAN MEET THE PREDICTED EXPENSES OF A PROTECTED PERSON IS CONSIDERED SUSTAINABLE, WHILE A CONSERVATORSHIP ESTATE THAT CANNOT IS NOT SUSTAINABLE. A CONSERVATORSHIP ESTATE MUST HAVE A WRITTEN MANAGEMENT PLAN IF IT IS NOT SUSTAINABLE.

#### **COLUMN INSTRUCTIONS:**

**COLUMN A – SUSTAINABILITY ESTIMATED IN PRIOR PERIOD:** COMPLETE COLUMN A TO DISPLAY INFORMATION FROM THE LAST ESTIMATE OF SUSTAINABILITY, IF ONE WAS PREVIOUSLY FILED; THIS INFORMATION IS PRESENTED FOR COMPARISON PURPOSES ONLY AND CAN BE COPIED DIRECTLY FROM COLUMN B OF LAST YEAR'S SCHEDULE 3, INCLUDING THE REPORT DATE. IF THE CONSERVATORSHIP WAS IN EXISTENCE LAST YEAR BUT YOU WERE APPOINTED AS A SUCCESSOR CONSERVATOR, AND THIS IS YOUR FIRST CONSERVATOR'S ACCOUNT, YOU WILL STILL INCLUDE YOUR PREDECESSOR'S INFORMATION. YOU ARE NOT ATTESTING TO THE ACCURACY OF THIS INFORMATION, AND YOU ARE NOT RESPONSIBLE FOR VERIFYING THE ACTIVITY REPORTED BY THE PRIOR CONSER-

VATOR, BUT YOU ARE RESPONSIBLE FOR DISCLOSING TO THE COURT ANY DISCREPANCIES THAT YOU DISCOVER.

**COLUMN B – UPDATED SUSTAINABILITY ESTIMATED FOR PERIOD JUST ENDED:** COMPLETE COLUMN B TO PROVIDE AN UPDATE CONCERNING YOUR NEW ESTIMATES ON THE SUSTAINABILITY OF THE CONSERVATORSHIP. YOUR ESTIMATES SHOULD BE BASED UPON THE MOST CURRENT INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

*FOR EXAMPLE, IF THERE IS A SUBSTANTIAL CHANGE OF CIRCUMSTANCES FOR THE PROTECTED PERSON, SUCH AS A MEDICAL DETERIORATION WHICH REQUIRES A DIFFERENT LEVEL OF CARE, USE THIS INFORMATION WHEN CALCULATING SUSTAINABILITY, EVEN IF THE CHANGE OCCURRED AFTER THE END OF THE REPORTING PERIOD BUT BEFORE THE DATE OF FILING THIS SCHEDULE.*

AS A REMINDER, THE INFORMATION PROVIDED ON THIS SCHEDULE IS A GOOD FAITH ESTIMATE BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU. SOME INFORMATION MAY BE EASY TO CALCULATE AND SHOULD BE ACCURATE, SUCH AS MONEY AVAILABLE IN BANK ACCOUNTS, BUT SOME INFORMATION IS VERY DIFFICULT TO ESTIMATE, SUCH AS THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. THIS SCHEDULE

REQUIRES YOU TO SHARE WHAT YOU BELIEVE TO BE TRUE, NOT WHAT YOU CAN PROVE TO BE TRUE. YOU ARE NOT MAKING AN AVOWAL; YOU ARE TELLING THE COURT WHAT YOU THINK IS TRUE IN THIS PARTICULAR CASE FOR THIS PARTICULAR PROTECTED PERSON.

**COLUMN C –EXPLANATION OF CHANGE:** COMPLETE COLUMN E TO EXPLAIN ANY CHANGES IN THE VALUE OR COMPOSITION OF THE ASSETS OR LIABILITIES INCLUDED IN THE CATEGORY; AND IF MORE SPACE IS REQUIRED, FILE AN EXPLANATION AS SUPPORTING DETAIL.

#### **LINE INSTRUCTIONS:**

**LINE 1 – REPORT DATE OF SUSTAINABILITY ESTIMATE:** ENTER THE DATE OF EACH REPORT OF SUSTAINABILITY. COLUMN A IS THE DATE OF THE PRIOR ESTIMATE, AND COLUMN B IS THE DATE OF YOUR NEW ESTIMATE OF SUSTAINABILITY.

**OVERVIEW OF LINES 2 THROUGH 4:** YOU CALCULATED THE NET ASSETS OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 2, BUT THERE MAY BE ADDITIONAL FACTORS THAT MAY IMPACT THOSE ASSETS LOOKING FORWARD, SUCH AS ADDITIONAL ASSETS THAT MIGHT COME FROM AN INHERITANCE OR A PERSONAL INJURY CLAIM. LIKEWISE, LOOKING FORWARD, SOME ASSETS MIGHT BE NEEDED FOR KNOWN ONE-TIME EXPENDITURES, SUCH AS A MAJOR

MEDICAL EXPENDITURE OR THE STARTUP COSTS FOR THE CONSERVATORSHIP. ONCE THESE ADJUSTMENTS ARE MADE, IF ANY, THE REMAINING NET ASSETS SHOULD BE AVAILABLE TO MEET THE TYPICAL OR RECURRING NEEDS OF THE PROTECTED PERSON.

SAID ANOTHER WAY, YOU ARE CALCULATING THE NET ASSETS THAT ARE THOUGHT TO BE AVAILABLE TO MEET THE REGULAR AND RECURRING NEEDS OF THE PROTECTED PERSON FROM THIS POINT FORWARD

**LINE 2 – NET ASSETS:** ENTER THE VALUE OF THE NET ASSETS AVAILABLE TO THE ESTATE, AS CALCULATED ON SCHEDULE 2, LINE 19, COLUMNS A AND B, RESPECTIVELY.

**LINE 3 – ADJUSTMENTS:** ENTER ZERO, UNLESS ONE OR MORE OF THE FOLLOWING ADJUSTMENTS APPLY:

- ENTER AS A POSITIVE VALUE ANY NEW AND SIGNIFICANT ASSETS THAT YOU EXPECT TO COME INTO THE CONSERVATORSHIP, IF ANY, SUCH AS AN INHERITANCE OR A PERSONAL INJURY AWARD.
- ENTER AS A NEGATIVE VALUE ANY ASSETS THAT NEED TO BE USED TO SATISFY ANY PLANNED, ONE-TIME, SIGNIFICANT EXPENDITURES, IF ANY, SUCH AS ONE-TIME MEDICAL COST, LARGE REPAIRS, OR THE COST TO STABILIZE THE CONSERVATORSHIP.

EXPLAIN ANY ADJUSTMENTS IN THE SPACE PROVIDED ON SCHEDULE 3, COLUMN C, OR PROVIDE SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 4 – ADJUSTED NET ASSETS:** ADD A POSITIVE VALUE ON LINE 3 TO LINE 2, OR DEDUCT A NEGATIVE VALUE ON LINE 3 FROM LINE 2. THIS IS YOUR ESTIMATE OF THE ASSETS THAT WILL BE AVAILABLE TO MEET THE RECURRING NEEDS OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE NET ASSET FIGURE ON LINE 2 IS \$100,000, AND LINE 3 IS A POSITIVE VALUE, SUCH AS \$5,000, ENTER THE SUM OF BOTH NUMBERS, \$105,000 ON LINE 4. HOWEVER, IF LINE 3 INSTEAD HAS A NEGATIVE VALUE, SUCH AS MINUS \$8,000, WHICH CAN BE WRITTEN AS -\$8,000 OR (\$8,000), YOU WOULD ENTER \$92,000 ON LINE 4.*

**OVERVIEW OF LINES 5 THROUGH 7:** YOU ALREADY CALCULATED THE CASH-FLOW SURPLUS OR SHORTFALL OF THE CONSERVATORSHIP ESTATE ON SCHEDULE 1, BUT THERE MAY BE ADDITIONAL FACTORS THAT IMPACT THE TYPICAL OR RECURRING CASH-FLOW LOOKING FORWARD, SUCH AS INCOME OR EXPENSES THAT WILL CHANGE IN THE FUTURE. SAID ANOTHER WAY, WHAT WILL BE THE REGULAR OR RECURRING CASH-FLOW SURPLUS OR SHORTFALL IN A TYPICAL YEAR?

**LINE 5 – TOTAL SURPLUS/(TOTAL SHORTFALL):** ENTER THE VALUE OF

THE CASH-FLOW SURPLUS OR SHORTFALL FOR THE ESTATE AS CALCULATED ON SCHEDULE 1, LINE 22, COLUMNS A AND B, RESPECTIVELY. ENTER TOTAL SURPLUS AS A POSITIVE NUMBER, AND ENTER TOTAL SHORTFALL AS A NEGATIVE NUMBER.

**LINE 6 – ADJUSTMENTS:** ENTER ZERO, UNLESS ONE OR MORE OF THE FOLLOWING ADJUSTMENTS APPLY:

- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT ONE-TIME EXPENSES THAT WERE RECOGNIZED AS A DISBURSEMENT WHEN CALCULATING CASH-FLOW FOR THE YEAR JUST ENDED, IF ANY, SUCH AS A ONE-TIME MEDICAL COST OR THE STARTUP COST FOR THE CONSERVATORSHIP.
- ENTER AS A POSITIVE VALUE ANY SIGNIFICANT AND RECURRING INCOME THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING CASH-FLOW FOR THE YEAR JUST ENDED, IF ANY, SUCH AS A NEW SOURCE OF INCOME LIKE DISABILITY BENEFITS.
- ENTER AS A NEGATIVE VALUE ANY SIGNIFICANT AND RECURRING EXPENDITURE THAT WAS NOT RECOGNIZED (OR NOT FULLY RECOGNIZED) WHEN CALCULATING CASH-FLOW FOR THE YEAR JUST ENDED, IF ANY, SUCH AS A NEW OR INCREASED EXPENDITURE FOR CARE OF THE PROTECTED PERSON.

*FOR EXAMPLE, IF THE PROTECTED PERSON NOW RECEIVES A REGULAR AND RECURRING DISABILITY PAYMENT OF \$1,000 PER MONTH, AND ONLY THE FIRST THREE MONTHS OF BENEFITS WAS INCLUDED IN THE CASH-FLOW FOR THE YEAR JUST ENDED, THERE IS A REQUIRED POSITIVE ADJUSTMENT IN THE AMOUNT OF \$9,000, WHICH RECOGNIZES THE ADDITIONAL INCOME THAT WILL BE RECEIVED IN A TYPICAL YEAR (SINCE 3 MONTHS WAS ALREADY RECOGNIZED).*

*FOR EXAMPLE, IF THE PROTECTED PERSON INCURRED A SUBSTANTIAL ONE-TIME EXPENDITURE, WHICH WAS A DISBURSEMENT WHEN CALCULATING THE CASH-FLOW FOR THE YEAR JUST ENDED, THIS IS A POSITIVE ADJUSTMENT, SINCE THIS DISBURSEMENT WILL NOT RECUR IN A TYPICAL YEAR. THIS MIGHT OCCUR WITH THE ONE-TIME COST FOR A NEW ROOF ON THE PROTECTED PERSON'S RESIDENCE.*

*FOR EXAMPLE, IF THE PROTECTED PERSON WILL NOW REQUIRE ADDITIONAL CARE SERVICES, WHICH WAS NOT PREVIOUSLY INCLUDED AS A DISBURSEMENT IN CALCULATING CASH-FLOW, THIS IS A NEGATIVE ADJUSTMENT.*

EXPLAIN ANY ADJUSTMENTS IN THE SPACE PROVIDED ON SCHEDULE 3, COLUMN C, OR PROVIDE SUPPORTING DETAIL ON A SEPARATE PAGE.

**LINE 7 – ADJUSTED CASH-FLOW SURPLUS/(SHORTFALL):** ADD THE POSITIVE VALUE ON LINE 6 TO LINE 5, OR DEDUCT THE NEGATIVE VALUE ON LINE 6 FROM LINE 5. THIS IS YOUR ESTIMATE OF THE REGULAR AND RECURRING CASH-FLOW SURPLUS OR SHORTFALL OF THE CONSERVATORSHIP.

IF LINE 7 IS A POSITIVE VALUE, YOU ARE ESTIMATING THAT THE CONSERVATORSHIP IS SUSTAINABLE BECAUSE THE CONSERVATORSHIP IS EXPECTED TO PRODUCE MORE CASH-FLOW THAN IT EXPENDS. IF LINE 7 IS POSITIVE, DO NOT COMPLETE LINES 8 THROUGH 10; SKIP TO LINE 11.

IF LINE 7 IS A NEGATIVE VALUE, CONTINUE TO LINE 8.

**LINE 8 – ENTER ADJUSTED NET ASSETS:** ENTER THE NUMBER CALCULATED ON LINE 4.

**LINE 9 – ENTER ADJUSTED CASH-FLOW SHORTFALL:** ENTER THE ABSOLUTE VALUE OF THE NUMBER CALCULATED ON LINE 7. THIS MEANS YOU WILL ENTER A POSITIVE NUMBER FOR THE VALUE THAT IS SHOWN ON LINE 7 AS A NEGATIVE NUMBER. SAID ANOTHER WAY, IGNORE THE NEGATIVE SIGN WHEN ENTERING THIS NUMBER ON LINE 9.

**LINE 10 – ESTIMATED YEARS OF SUSTAINABILITY:** ENTER HERE LINE 8 DIVIDED BY LINE 9. THIS IS YOUR

ESTIMATE OF THE NUMBER OF YEARS THAT THE CONSERVATORSHIP CAN FUND THE RECURRING AND REGULAR CASH-FLOW SHORTFALL OF THE PROTECTED PERSON BEFORE THE ENTIRE NET ESTATE IS CONSUMED.

**LINE 11 – ESTIMATE OF PROTECTED PERSON'S REMAINING LIFE EXPECTANCY:** ENTER YOUR GOOD FAITH ESTIMATE OF THE REMAINING LIFE EXPECTANCY OF THE PROTECTED PERSON EXPRESSED IN YEARS. JUST TELL THE COURT WHAT YOU THINK, NOT WHAT YOU CAN PROVE. YOU MAY RELY ON YOUR OWN EXPERIENCE, ANY OPINIONS THAT YOU CONSIDER CREDIBLE, SUCH AS THE OPINIONS OF A MEDICAL PROFESSIONAL, AND LIFE EXPECTANCY TABLES. HOWEVER, DO NOT USE LIFE EXPECTANCY TABLES WITHOUT MAKING ADJUSTMENTS FOR THE PARTICULAR CIRCUMSTANCES OF THE PROTECTED PERSON BASED UPON THE INFORMATION THAT IS REASONABLY AVAILABLE TO YOU.

**LINE 12 – CONSERVATORSHIP IS SUSTAINABLE:** CHECK THE BOX FOR "YES" IF ADJUSTED NET INCOME ON LINE 7 IS A POSITIVE NUMBER OR IF LINE 10 IS EQUAL TO OR GREATER THAN LINE 11. IF NOT, CHECK THE BOX FOR "NO".

SAID ANOTHER WAY, CHECK "YES", IF THE INCOME EXCEEDS EXPENSES AS REPORTED ON LINE 7. LIKEWISE,

CHECK “YES”, IF THE NUMBER OF YEARS IT TAKES TO CONSUME THE ESTATE IS EQUAL TO OR GREATER THAN THE PROJECTED LIFE EXPECTANCY OF THE PROTECTED PERSON. OTHERWISE, CHECK “NO”.

**LINE 13 – MANAGEMENT PLAN:** IF COLUMN A AND/OR COLUMN B, LINE 12 IS CHECKED “NO”, PROVIDE THE MOST RECENT PRIOR MANAGEMENT PLAN IN COLUMN A, IF ANY, AND DESCRIBE YOUR CURRENT MANAGEMENT PLAN IN COLUMN B. IF THERE IS NO CHANGE TO THE PRIOR MANAGEMENT PLAN, ENTER “NO CHANGE” IN COLUMN B.

THE CONSERVATOR SHALL PROVIDE THE COURT WITH AN ALTERNATIVE MANAGEMENT PLAN IF THE ESTATE IS NOT CALCULATED AS SUSTAINABLE. THAT PLAN SHALL DESCRIBE HOW THE FUTURE CARE NEEDS OF THE PROTECTED PERSON SHALL BE MET. FOR EXAMPLE, THERE MAY BE A NEED FOR AN ADJUSTMENT IN THE PROTECTED PERSON’S STANDARD OF LIVING OR A FUTURE NEED FOR PUBLIC ASSISTANCE.

THE OBJECTIVE OF THE CONSERVATOR MUST ALWAYS FOCUS ON THE BEST INTERESTS OF THE PROTECTED PERSON, WHILE RESPECTING THE WISHES OF THE PROTECTED PERSON TO THE EXTENT NOT INCONSISTENT WITH THE PROTECTED PERSON’S BEST INTERESTS.

## **REQUIRED TRANSACTION LOG:**

THE FINAL REQUIRED ATTACHMENT TO FORM 10 IS A TRANSACTION LOG, IF YOU HAD ANY RECEIPTS OR DISBURSEMENTS FOR THE CURRENT YEAR, WHICH YOU WERE REQUIRED TO REPORT ON SCHEDULE 1.

THEREFORE, IN ADDITION TO ANY OTHER SUPPORTING DETAIL TO FORM 10, YOU ARE RESPONSIBLE FOR PROVIDING A TRANSACTION LOG OF YOUR RECEIPTS AND DISBURSEMENTS; THIS IS AS SIMPLE AS PROVIDING A LEGIBLE COPY OF THE CHECK REGISTER, I.E. DATE, AMOUNT, NAME, AND DESCRIPTION OF EACH ITEM.

## **FORM 10: CONSERVATOR’S ACCOUNT:**

FORM 10 IS LARGELY A SELF-EXPLANATORY DOCUMENT; IT SERVES AS A COVERSHEET FOR YOUR COMPLETE ANNUAL REPORT.

WHEN FILING FORM 10, YOU ARE REQUIRED TO ATTACH SCHEDULES 1, 2, AND 3, AS WELL AS A COPY OF BANK STATEMENTS FOR ALL ACCOUNTS AS OF THE DATE WHEN THE CURRENT REPORTING PERIOD ENDED. IF YOU NEED TO ATTACH ANY SUPPORTING DETAIL TO ANY SCHEDULE, THIS DETAIL IS ALSO A REQUIRED ATTACHMENT. CHECK EACH BOX ON FORM 10 FOR EACH INCLUDED ATTACHMENT. EXCEPTIONS:

- THE COURT MAY EXEMPT YOU FROM COMPLETING ALL OR PART OF FORM 10,
- SCHEDULE 3 IS NOT REQUIRED IF THE PROTECTED PERSON IS A MINOR, WHO IS NOT INCAPACITATED EXCEPT BY AGE, SUCH THAT AN ADULT CONSERVATORSHIP PETITION WILL NOT BE FILED, AND
- TRANSACTION LOG IS NOT REQUIRED IF THERE WERE NO RECEIPTS OR DISBURSEMENTS FOR THE CURRENT YEAR (AS SHOWN ON COLUMN B OF SCHEDULE 1).

WHEN AMENDING FORM 10, INCLUDE ANY REQUIRED ATTACHMENTS THAT ARE CHANGED AS A RESULT OF THE AMENDMENT. CHECK EACH BOX ON AN AMENDED FORM 10 FOR EACH INCLUDED ATTACHMENT.

ORGANIZE ALL REQUIRED ATTACHMENTS IN THE SAME ORDER AS SHOWN ON FORM 10.

SIGN FORM 10 WHEN YOU ARE FINISHED AND HAVE REVIEWED THE FORM AND ALL REQUIRED ATTACHMENTS. WHEN YOU SIGN, YOU ARE CERTIFYING THAT YOU HAVE READ AND REVIEWED THE ENTIRE REPORT AND, AFTER REASONABLE INQUIRY, YOU HAVE A GOOD FAITH BELIEF THAT THE INFORMATION IN THIS REPORT IS TRUE, ACCURATE AND COMPLETE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF.

PLEASE REMEMBER, IF THE COURT ALLOWS YOU TO FILE A SIMPLIFIED CONSERVATOR'S ACCOUNT, YOU WILL USE FORM 10 EACH YEAR.

**Proof Of Restricted Account From Financial Institution - Case No.** \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Comp.# (if applicable): \_\_\_\_\_

**ARIZONA SUPERIOR COURT, \_\_\_\_\_ COUNTY**

In the Matter of the Conservatorship of:

**Case No.** \_\_\_\_\_

**PROOF OF RESTRICTED ACCOUNT  
FROM FINANCIAL INSTITUTION**

Date of Birth: \_\_\_\_\_

**Type of Conservatorship:**

☐ **Adult** ☐ **Minor**

Name of Financial Institution: \_\_\_\_\_

Branch Address: \_\_\_\_\_

Phone: \_\_\_\_\_

**State of Arizona** )

**County of** \_\_\_\_\_ ) ss.

The undersigned states under oath as follows:

We have opened the following accounts for the estate in the name of \_\_\_\_\_

by \_\_\_\_\_, conservator:

<u>Account Number</u>	<u>Opening Balance</u>	<u>Type of Account</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Proof Of Restricted Account From Financial Institution - Case No. \_\_\_\_\_**

Each account is federally insured by the FDIC or NCUA and is restricted as follows:

No withdrawals of principal, income, or interest will be allowed except by certified order of the Superior Court. Reinvestment may be made without further court order so long as funds remain insured and restricted in this institution at this branch. In the case of a minor, the funds shall not be released to the minor at age eighteen (18) until we receive a certified court order.

We have received a copy of the court's order of \_\_\_\_\_ that requires the restricted account(s) and we will comply with the order.

DATED: \_\_\_\_\_

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Name of Representative

\_\_\_\_\_  
Title

**SUBSCRIBED AND SWORN to before me this date:** \_\_\_\_\_

By \_\_\_\_\_.  
**Notary Public**

My Commission Expires \_\_\_\_\_

**APPLIES TO ALL ASSIGNEES**

**By signing above you are stating for yourself and your successors that you have restricted these accounts from all debit activity unless otherwise ordered by the court.**

## **RISK ASSESSMENT FORM, INSTRUCTIONS & ORDER**

### **PROBATE COURT POST APPOINTMENT RISK ASSESSMENT TOOL – TRIAGE MODEL “A” AND “B”**

**\* THIS RISK ASSESSMENT TOOL IN ITS ENTIRETY IS A “CONFIDENTIAL DOCUMENT” PURSUANT TO THE ARIZONA RULES OF PROBATE PROCEDURE, RULE 7.**

THIS RISK ASSESSMENT TOOL IDENTIFIES THE POTENTIAL RISK FACTORS AT THE ONSET OF A NEW GUARDIANSHIP/CONSERVATORSHIP MATTER AND RECOMMENDS THE APPROPRIATE LEVEL OF COURT MONITORING OR INDEPENDENT CASE REVIEW (ICR) TO BE CONDUCTED. THE ICR IS DESIGNED TO ASSIST THE COURT’S OVERSIGHT OF GUARDIANSHIP/CONSERVATORSHIP CASES AND PROVIDE INDEPENDENT INFORMATION ABOUT THE STATUS OF THE WARD/PROTECTED PERSON TO SUPPLEMENT THE MANDATORY REPORTS FILED BY THE GUARDIAN/CONSERVATOR.

THE INITIAL RISK ASSESSMENT IS PERFORMED BY THE COURT APPOINTED INVESTIGATOR. THE COMPLETED FORM SERVES AS A SUPPLEMENT TO THE “COURT INVESTIGATOR’S REPORT”. THIS TOOL MAY ALSO BE USED IN SUBSEQUENT YEARS BY THE “PREPARER” ASSIGNED BY THE COURT TO REASSESS THE RISK FACTORS AND PROVIDE RECOMMENDATIONS FOR COURT MONITORING. THE RECOMMENDATIONS PROVIDED BY THE COURT APPOINTED INVESTIGATOR IN THE ASSESSMENT ARE “SUGGESTIVE ONLY” AND THE COURT IN THEIR DISCRETION MAKES THE FINAL DETERMINATION REGARDING THE POST APPOINTMENT REVIEW/MONITORING.

COURTS IMPLEMENTING TRIAGE MODEL “A” (MANDATORY POST APPOINTMENT COURT MONITORING) SHALL CONSIDER THE RISK ASSESSMENT INFORMATION PROVIDED BY THE POST APPOINTMENT RISK ASSESSMENT AND ENTER AN “ORDER APPOINTING INVESTIGATOR TO CONDUCT AN INDEPENDENT CASE REVIEW/INVESTIGATION.” THE ORDER DIRECTS THE INVESTIGATOR TO PERFORM THE ICR SELECTING ONE OR MORE METHODS PROVIDED OR AS INDIVIDUALLY SPECIFIED BY THE COURT.

COURTS IMPLEMENTING TRIAGE MODEL “B” (ELECTIVE POST APPOINTMENT COURT MONITORING) HAVE FULL DISCRETION TO REVIEW ALL REPORTS/PLANS, CERTAIN REPORTS/PLANS BASED ON A RANGE OF RATING SCORES, OR ONLY THOSE CONSIDERED TO BE “MAXIMUM RISK” AND SUBSEQUENTLY ELECT TO

FOREGO ANY POST APPOINTMENT CASE REVIEW. OPTIONS TO TAKE “NO ACTION” ARE PROVIDED.

**PROBATE CASE GENERAL INFORMATION**

☐ INITIAL ASSESSMENT    ☐ SUBSEQUENT ASSESSMENT DATE \_\_\_\_\_

COURT INVESTIGATOR’S/PREPARER’S NAME \_\_\_\_\_

PHONE # \_\_\_\_\_

CAUSE NAME \_\_\_\_\_ PETITIONER’S NAME \_\_\_\_\_

CAUSE NO \_\_\_\_\_ PETITIONER’S PHONE # \_\_\_\_\_

☐ WARD    ☐ PROTECTED PERSON    ☐ MINOR    ☐ ADULT

PETITIONER’S ADDRESS \_\_\_\_\_

WARD/PP’S ATTORNEY \_\_\_\_\_

VALUE OF THE ESTATE: \$ \_\_\_\_\_    ☐ UNDETERMINED

PETITIONER’S ATTORNEY \_\_\_\_\_

BOND:    ☐ YES    ☐ NO    ☐ UNDETERMINED

PETITIONER’S EMAIL \_\_\_\_\_

RESTRICTED ASSETS:    ☐ YES    ☐ NO    ☐ UNDETERMINED

PETITIONER’S EMPLOYER: \_\_\_\_\_

**WARD/PP PERSONAL HEALTH AND BEHAVIORAL FACTORS:**

☐ DEVELOPMENTAL DISABILITY/TBI    ☐ SMI/SUBSTANCE ABUSE/DUAL  
DIAGNOSES/PTSD

☐ DEMENTIA/ALZHEIMER’S DISEASE    ☐ PRIMARY DIAGNOSIS \_\_\_\_\_

☐ SERIOUS PHYSICAL ILLNESS    ☐ SECONDARY DIAGNOSIS: \_\_\_\_\_

**WARD/PP RESIDENTIAL:**

☐ RESIDES WITH FAMILY AND/OR GUARDIAN/CONSERVATOR

☐ RESIDES INDEPENDENTLY IN OWNHOME OR APARTMENT

☐ RESIDES IN A SKILLED NURSING FACILITY    ☐ RESIDES ALONE

☐ RESIDES IN AN ASSISTED LIVING FACILITY    ☐ RESIDES IN A LICENSED

☐ OTHER: \_\_\_\_\_ GROUP HOME

## RISK ASSESSMENT

### I. SOCIAL FACTORS: THESE FACTORS MAY CONTRIBUTE TO AN INCREASE IN CASE COMPLEXITIES.

- |  |     |       |
|--|-----|-------|
| <input type="checkbox"/> WARD/PP CURRENTLY APPEARS TO BE IN ONE OR MORE UNHEALTHY RELATIONSHIPS                      | = 4 | _____ |
| <input type="checkbox"/> WARD/PP LACKS LOCAL SUPPORTS OF FAMILY OR FRIENDS   | = 3 | _____ |
| <input type="checkbox"/> WARD/PP HAS A HISTORY OF FAMILY CONFLICT  | = 2 | _____ |
| <input type="checkbox"/> WARD/PP HAS A HISTORY OF ACTIVE SOCIAL INVOLVEMENT (12 STEP, CHURCH, SERVICE ORGANIZATIONS) | = 1 | _____ |
| <b><u>TOTAL SOCIAL FACTORS SCORING POINTS:</u></b> (0-10)  | =   | _____ |

### II. RESIDENTIAL: THESE FACTORS MAY DEMONSTRATE THE DEGREE OF DAILY INTERACTION, CONTACT AND MONITORING FOR THE WARD/PP.

- |   |     |       |
|---|-----|-------|
| <input type="checkbox"/> THE WARD/PP IS AT IMMEDIATE RISK OF UNSAFE DISCHARGE OR EVICTION FROM THEIR RESIDENCE  | = 5 | _____ |
| <input type="checkbox"/> WARD/PP CURRENTLY RESIDES IN A SHORT TERM PLACEMENT (TRANSITIONAL HOUSING OR REHAB)    | = 4 | _____ |
| <input type="checkbox"/> WARD/PP HAS A HISTORY OF CHRONIC HOMELESSNESS  | = 4 | _____ |
| <input type="checkbox"/> WARD/PP LIVING INDEPENDENTLY BUT SOME SELF NEGLECT HAS BEEN NOTED DURING INVESTIGATION | = 2 | _____ |
| <input type="checkbox"/> WARD/PP DOES NOT QUALIFY FOR "NEEDED" GOVERNMENT ENTITLEMENTS TO SUBSIDIZE HOUSING     | = 2 | _____ |
| <input type="checkbox"/> WARD/PP LIVING IN A LICENSED INSTITUTION PENDING MEDICAL OR RESIDENTIAL STABILIZATION  | = 2 | _____ |
| <input type="checkbox"/> WARD/PP LIVING W/FAMILY MEMBER(S)  | = 1 | _____ |
| <b><u>TOTAL RESIDENTIAL SCORING POINTS:</u></b> (0-17)  | =   | _____ |

### III. GUARDIAN/CONSERVATOR AND WARD/PP INTERDEPENDENCY ISSUES: THESE FACTORS MAY INTERFERE WITH THE ABILITY OF THE FIDUCIARY TO NEUTRALLY CONDUCT THE AFFAIRS OF THE WARD/PP.

- |   |     |       |
|---|-----|-------|
| <input type="checkbox"/> GUARDIAN AND/OR CONSERVATOR RECEIVING INCOME OR SUPPORT FROM WARD/PP   | = 5 | _____ |
| <input type="checkbox"/> GUARDIAN AND/OR CONSERVATOR RESIDING WITH THE WARD OR PROTECTED PERSON | = 3 | _____ |
| <b><u>TOTAL GUARDIAN/CONSERVATOR DEPENDENCY POINTS:</u></b> (0-8)                               | =   | _____ |

**IV. LEGAL:** THESE FACTORS DEMONSTRATE WHETHER POTENTIAL ISSUES MAY ARISE THAT WILL IMPEDE THE FIDUCIARY’S SUCCESS AND IF COUNSEL IS INVOLVED FOR GUIDANCE AND LEGAL ADVOCACY.

- |  |     |       |
|--|-----|-------|
| <input type="checkbox"/> PETITIONER HAS A CRIMINAL HISTORY   | = 4 | _____ |
| <input type="checkbox"/> PETITIONER ON A CONSERVATORSHIP ESTATE IS “UNBONDABLE” DUE TO A POOR CREDIT HISTORY     | = 3 | _____ |
| <input type="checkbox"/> GUARDIAN/CONSERVATOR HAS A HISTORY OF NON-COMPLIANCE WITH MANDATORY REPORTING OR LAW    | = 3 | _____ |
| <input type="checkbox"/> WARD/PP’S LEGAL REPRESENTATIVE PLANS TO WITHDRAW AFTER THE INITIAL APPOINTMENT HEARING  | = 2 | _____ |
| <input type="checkbox"/> GUARDIAN/CONSERVATOR IS SELF REPRESENTED ( <i>PROPRIA PERSONA</i> / “ <i>PRO PER</i> ”) | = 2 | _____ |
| <input type="checkbox"/> WARD/PP NOT PRESENT AT ADJUDICATION OR SUBSEQUENT HEARING(S)                            | = 2 | _____ |

**TOTAL LEGAL POINTS: (0-16)** = \_\_\_\_\_

**V. GOVERNMENT ENTITLEMENT PROGRAMS WITH ADVOCACY/AUDITING FEATURES:** GOVERNMENT ENTITLEMENTS CONSISTING OF INCOME HAVE SOME MINIMAL CHECKS AND BALANCES. MEDICAL ENTITLEMENTS ROUTINELY PROVIDE SOME MINIMAL CASE MANAGEMENT SERVICES PROVIDING ADDITIONAL CASE OVERSIGHT AS WELL AS MANDATORY REPORTING OF ABUSE/EXPLOITATION.

- |   |     |       |
|---|-----|-------|
| <input type="checkbox"/> WARD/PP DENIED ELIGIBILITY TO RECEIVE “NEEDED” GOVERNMENTAL SERVICES/ ENTITLEMENTS | = 4 | _____ |
| <input type="checkbox"/> WARD/PP HAS NOT APPLIED FOR “NEEDED” GOVERNMENT ENTITLEMENTS                       | = 3 | _____ |
| <input type="checkbox"/> WARD/PP W/ SSA OR VA INCOME BENEFITS   | = 1 | _____ |
| <input type="checkbox"/> WARD/PP W/ AZ ALTCS, DES/DDD, RBHS CASE MANAGEMENT SERVICES                        | = 1 | _____ |

**TOTAL GOVERNMENT ENTITLEMENT PROGRAMS POINTS: (0-5)** = \_\_\_\_\_

**TOTAL SCORE:** (ADD ALL POINTS THEN CHECK THE APPROPRIATE BOXES IN ONE OF THE THREE SCORE RANGES BELOW) (0-56) = \_\_\_\_\_

- ☐ **SCORE =1-20** (MINIMAL RISK)
- ☐ **SCORE =21-36** (MODERATE RISK)
- ☐ **SCORE =37-56** (MAXIMUM RISK)

***THIS IS A CONFIDENTIAL DOCUMENT PURSUANT TO THE ARIZONA RULES OF  
PROBATE PROCEDURE, RULE 7.***

**SCORE RANGE CALCULATION AND RECOMMENDED COURT ACTION**

☐ **GUARDIANSHIP/CONSERVATORSHIP IS RECOMMENDED**

☐ **GUARDIANSHIP/CONSERVATORSHIP NOT RECOMMENDED**

***(THIS SELECTION IS SPECIFIC TO THE COURT APPOINTED INVESTIGATOR'S  
RECOMMENDATION TO THE COURT PURSUANT TO A.R.S. § 14-5303 AND § 14-5407.)***

☐ **SCORE RANGE = 1 – 20 (MINIMAL RISK)**

***THIS RECOMMENDATION IS TO BE CONSIDERED WHEN THE TOTAL SCORE FROM  
THE RISK ASSESSMENT IS IN THE RANGE 1 – 20 OR IF THE INVESTIGATOR/PREPARER  
HAS JUSTIFIED IN THE COMMENT(S) SECTION THE POTENTIAL RISKS ARE VERY MI-  
NIMAL. GENERALLY, THESE CASES MAY HAVE MULTIPLE AGENCIES INVOLVED IN  
OVERSIGHT AND THE PROPOSED BOND/ASSET RESTRICTIONS WILL REDUCE THE  
RISK OF FIDUCIARY NEGLECT, EXPLOITATION OR ABUSE. THE WARD/PP MAY HAVE A  
FAMILY MEMBER FIDUCIARY WHO HAS A HISTORY OF SUCCESSFUL SURROGATE  
DECISION MAKING ON BEHALF OF THE WARD/PP PRIOR TO THE NEED FOR THE LE-  
GAL APPOINTMENT.***

**MINIMUM RISK - RECOMMENDED COURT ACTION:    PREPARER    -    PLEASE  
CHECK ONE OR MORE OF THE FOLLOWING CHOICES:**

- ☐ COURT TO DETERMINE POST APPOINTMENT MONITORING UPON REVIEW OF  
THE NEXT REPORT OF GUARDIAN OR ACCOUNT OF CONSERVATOR
- ☐ WARD/PROTECTED PERSON VISIT AND SHORT QUESTIONNAIRE COMPLETED
- ☐ REMOTE INTERVIEW BY VIDEO CONFERENCING WITH WARD/PP AND SHORT  
QUESTIONNAIRE COMPLETED (CHECK RESOURCE AVAILABILITY)
- ☐ GUARDIAN/CONSERVATOR VISIT OR TELEPHONIC INTERVIEW AND SHORT  
QUESTIONNAIRE COMPLETED
- ☐ FINANCIAL STATEMENT/ASSET VERIFICATION FILED W/COURT
- ☐ TELEPHONIC INTERVIEW OF WARD/PP AND/OR FIDUCIARY AND STATUS RE-  
PORT REQUIRED (TRIAGE MODEL “B” ONLY)

- ☐ NO POST APPOINTMENT INDEPENDENT CASE REVIEW OR FOLLOW-UP RECOMMENDED (TRIAGE MODEL “B” ONLY)

INVESTIGATOR/PREPARER’S COMMENTS: \_\_\_\_\_

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☐ **SCORE RANGE = 21 – 36 (MODERATE RISK SCORE)**

*THIS RECOMMENDATION IS TO BE CONSIDERED WHEN THE TOTAL SCORE FROM THE RISK ASSESSMENT IS IN THE RANGE 21 – 36 OR IF THE INVESTIGATOR/PREPARER HAS JUSTIFIED IN THE COMMENT(S) SECTION THE POTENTIAL RISKS ARE MODERATE. GENERALLY, THESE CASES MAY HAVE OTHER AGENCIES INVOLVED IN OVERSIGHT AND THE PROPOSED BOND/ASSET RESTRICTIONS WILL REDUCE THE RISK OF FIDUCIARY NEGLECT, EXPLOITATION OR ABUSE. THE WARD/PP’S FAMILY MEMBER IS THE PETITIONER AND THEY HAVE LITTLE OR NO EXPERIENCE WITH WARD ADVOCACY AND MAY NEED SOME ASSISTANCE INITIALLY UNDERSTANDING THEIR DUTIES, OR PREPARING THE MANDATORY REPORTS AND FORMS TO COMPLY WITH THE LEGAL REQUIREMENTS. THE ESTATE MAY HAVE MINIMAL ASSETS OR ASSETS ARE ALL SECURED AND THE MONTHLY INCOME IS USED TO SUSTAIN THE WARD/PP’S CURRENT MONTHLY EXPENSES WITH MINIMAL DISCRETIONARY INCOME REMAINING.*

**MODERATE RISK - RECOMMENDED COURT ACTION:** PREPARER - PLEASE CHECK ONE OR MORE OF THE FOLLOWING CHOICES:

- ☐ WARD/PROTECTED PERSON VISIT AND SHORT QUESTIONNAIRE COMPLETED
- ☐ GUARDIAN/CONSERVATOR VISIT OR TELEPHONIC INTERVIEW AND SHORT QUESTIONNAIRE COMPLETED
- ☐ FINANCIAL STATEMENT/ASSET VERIFICATION FILED W/COURT

INVESTIGATOR/PREPARER’S COMMENTS: \_\_\_\_\_

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**SCORE RANGE CALCULATION AND RECOMMENDED COURT ACTION (CONTINUED)**

**☐ SCORE RANGE = 28 – 56 (MAXIMUM RISK SCORE)**

*THIS RECOMMENDATION IS TO BE CONSIDERED WHEN THE TOTAL SCORE FROM THE RISK ASSESSMENT IS IN THE RANGE 37 – 56 OR IF THE INVESTIGATOR/PREPARER HAS JUSTIFIED IN THE COMMENT(S) SECTION THE POTENTIAL RISKS WARRANT MAXIMUM COURT OVERSIGHT AND MONITORING DUE TO TRIGGERS IDENTIFIED BUT NOT CAPTURED BY THE RISK ASSESSMENT TOOL. CONTRIBUTING FACTORS IN DETERMINING THE WARD/PP IS AT “MAXIMUM RISK” INCLUDE ONE OR MORE OF THE FOLLOWING: THE WARD/PP HAS NO OVERSIGHT BY OTHER AGENCIES, AND/OR THE FIDUCIARY HAS NO OR MINIMAL EXPERIENCE AND THE ISSUES OF THE CASE AT THE ONSET ARE COMPLEX, AND/OR THE FIDUCIARY IS NOT REPRESENTED BY LEGAL COUNSEL AND LACKS LEGAL REPRESENTATION TO PROVIDE GUIDANCE IN ADDRESSING ONE OR MORE COMPLEX ISSUES E.G. MULTIPLE ASSETS, RECOVERY ACTIONS, DIFFICULT PLACEMENT ISSUES, AND/OR COMPLEX CLIENT ADVOCACY ISSUES.*

**MAXIMUM RISK - RECOMMENDED COURT ACTION:**    *PREPARER*    -    *PLEASE CHECK ONE OR MORE OF THE FOLLOWING CHOICES:*

- ☐ WARD/PROTECTED PERSON VISIT AND LONG QUESTIONNAIRE COMPLETED AND FILED
- ☐ GUARDIAN AND/OR CONSERVATOR INTERVIEW AND LONG QUESTIONNAIRE COMPLETED AND FILED
- ☐ PROVIDER INTERVIEW AND QUESTIONNAIRE COMPLETED AND FILED
- ☐ COURT CASE COMPLIANCE AUDIT PERFORMED - COURT ACCOUNTINGS, ANNUAL GUARDIAN REPORT(S) , INVENTORY COMPLIANCE, ADDRESS ☐ FORENSIC INVESTIGATION: (THIS SELECTION IS ONLY APPLICABLE TO POST APPOINTMENT RISK ASSESSMENTS PERFORMED AFTER THE INITIAL APPOINTMENT DUE TO INDICATORS DISCOVERED THAT POTENTIAL ABUSE, NEGLECT OR FINANCIAL EXPLOITATION HAS OCCURRED.)
- ☐ COURT ACCOUNTINGS ACCURACY AND COMPLIANCE ☐ FINANCIAL STATEMENTS VERIFICATION ☐ TAX COMPLIANCE ☐ ASSET VERIFICATION

INVESTIGATOR/PREPARER'S COMMENTS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**INVESTIGATOR/PREPARER'S FINAL RECOMMENDATION TO THE COURT:**

**TRIAGE MODEL "A" AND "B" (THESE SELECTIONS ARE APPLICABLE TO BOTH TRIAGE MODELS "A" AND "B")**

- ☐ COURT TO DETERMINE POST APPOINTMENT MONITORING UPON REVIEW OF THE NEXT REPORT OF GUARDIAN OR ACCOUNT OF CONSERVATOR
- ☐ WARD/PROTECTED PERSON VISIT AND SHORT QUESTIONNAIRE COMPLETED
- ☐ REMOTE INTERVIEW BY VIDEO CONFERENCING OF WARD/PP AND SHORT QUESTIONNAIRE COMPLETED (CHECK RESOURCE AVAILABILITY)
- ☐ GUARDIAN/CONSERVATOR VISIT OR TELEPHONIC INTERVIEW AND SHORT QUESTIONNAIRE COMPLETED
- ☐ FINANCIAL STATEMENT/ASSET VERIFICATION FILED W/COURT
- ☐ WARD/PROTECTED PERSON VISIT AND LONG QUESTIONNAIRE COMPLETED AND FILED
- ☐ GUARDIAN AND/OR CONSERVATOR INTERVIEW AND LONG QUESTIONNAIRE COMPLETED AND FILED
- ☐ PROVIDER INTERVIEW AND QUESTIONNAIRE COMPLETED AND FILED
- ☐ COURT CASE COMPLIANCE AUDIT PERFORMED - COURT ACCOUNTINGS, ANNUAL GUARDIAN REPORT(S), INVENTORY COMPLIANCE
- ☐ FORENSIC INVESTIGATION: (THIS SELECTION IS ONLY APPLICABLE TO POST APPOINTMENT RISK ASSESSMENTS PERFORMED AFTER THE INITIAL APPOINTMENT DUE TO INDICATORS DISCOVERED THAT POTENTIAL ABUSE, NEGLECT OR FINANCIAL EXPLOITATION HAS OCCURRED.)
- ☐ COURT ACCOUNTINGS ACCURACY AND COMPLIANCE ☐ FINANCIAL STATEMENTS VERIFICATION ☐ TAX COMPLIANCE ☐ ASSETS VERIFICATION

**TRIAGE MODEL “B” RECOMMENDATION EXCEPTIONS: (THESE TWO ELECTIVES ARE NOT APPLICABLE TO TRIAGE MODEL “A” - MANDATORY POST APPOINTMENT COURT MONITORING)**

- ☐ NO POST APPOINTMENT INDEPENDENT CASE REVIEW OR FOLLOW-UP RECOMMENDED (TRIAGE MODEL “B” ONLY)
- ☐ TELEPHONIC INTERVIEW OF GUARDIAN/CONSERVATOR AND COURT STATUS REPORT REQUIRED (TRIAGE MODEL “B” ONLY)

PREPARER’S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

- ☐ CONFIDENTIAL ENVELOPE PREPARED AND ATTACHED IN ACCORDANCE WITH THE ARIZONA RULES OF PROBATE PROCEDURE, RULE 7.

**\*\*\*\*\*THIS SECTION TO BE COMPLETED BY THE COURT \*\*\*\*\***

**METHOD OF INDEPENDENT CASE REVIEW (ICR):**

**TRIAGE MODEL “A” AND “B” (THESE SELECTIONS ARE APPLICABLE TO BOTH TRIAGE MODELS “A” AND “B”)**

- ☐ WARD/PROTECTED PERSON VISIT AND SHORT QUESTIONNAIRE COMPLETED
- ☐ REMOTE INTERVIEW OF WARD/PP BY VIDEO CONFERENCING AND SHORT QUESTIONNAIRE COMPLETED (CHECK RESOURCE AVAILABILITY)
- ☐ GUARDIAN/CONSERVATOR VISIT OR TELEPHONIC INTERVIEW AND SHORT QUESTIONNAIRE COMPLETED
- ☐ FINANCIAL STATEMENT/ASSET VERIFICATION FILED W/COURT
- ☐ WARD/PROTECTED PERSON VISIT AND LONG QUESTIONNAIRE COMPLETED AND FILED
- ☐ GUARDIAN AND/OR CONSERVATOR INTERVIEW AND LONG QUESTIONNAIRE COMPLETED AND FILED
- ☐ PROVIDER INTERVIEW AND QUESTIONNAIRE COMPLETED AND FILED
- ☐ COURT CASE COMPLIANCE AUDIT PERFORMED - COURT ACCOUNTINGS, ANNUAL GUARDIAN REPORT(S), INVENTORY COMPLIANCE
- ☐ TELEPHONIC INTERVIEW OF GUARDIAN/CONSERVATOR AND COURT STATUS REPORT REQUIRED
- ☐ FORENSIC INVESTIGATION: (THIS SELECTION IS ONLY APPLICABLE TO POST APPOINTMENT RISK ASSESSMENTS PERFORMED AFTER THE INITIAL APPOINTMENT DUE TO INDICATORS DISCOVERED THAT POTENTIAL ABUSE, NEGLECT OR FINANCIAL EXPLOITATION HAS OCCURRED.)
- ☐ COURT ACCOUNTINGS ACCURACY AND COMPLIANCE ☐ FINANCIAL STATEMENTS VERIFICATION ☐ TAX COMPLIANCE ☐ ASSETS VERIFICATION

**TRIAGE MODEL “B” RECOMMENDED EXCEPTIONS: (THESE TWO ELECTIVES ARE NOT APPLICABLE TO TRIAGE MODEL “A” – MANDATORY POST APPOINTMENT COURT MONITORING)**

- ☐ TELEPHONIC INTERVIEW OF GUARDIAN/CONSERVATOR AND COURT STATUS REPORT REQUIRED (TRIAGE MODEL “B” ONLY)
- ☐ NO POST APPOINTMENT INDEPENDENT CASE REVIEW OR FOLLOW-UP RECOMMENDED (TRIAGE MODEL “B” ONLY)

**KEY ISSUE(S):** THE COURT APPOINTED DESIGNEE WILL PERFORM THE FOLLOWING CHECKED TASK(S), SPECIFIC TO THIS INDIVIDUAL CASE, AND REPORT THE RESULTS AS VERIFIED TO THE COURT:

- ☐ MINOR STILL ATTENDING SCHOOL OF RECORD
- ☐ MINOR STILL RESIDING WITH CUSTODIAN OF RECORD
- ☐ MINOR’S ADDRESS, TELEPHONE AND EMAIL CONFIRMATION
- ☐ MINOR NOT AT RISK OF RESIDENTIAL DISPLACEMENT
- ☐ FIDUCIARY’S ADDRESS, TELEPHONE AND EMAIL CONFIRMED
- ☐ FIDUCIARY’S PLACE OF EMPLOYMENT VERIFIED
- ☐ FIDUCIARY NOT AT RISK OF FORECLOSURE OR EVICTION
- ☐ OTHER: \_\_\_\_\_
- ☐ FIDUCIARY PROVIDE PROOF OF MEDICAL PROVIDER AND INSURANCE FOR WARD
- ☐ FIDUCIARY NEEDS ASSISTANCE IN INITIAL PREPARATION OF FIRST ANNUAL MANDATORY REPORTS

**\*\*\*\* THIS SECTION TO BE COMPLETED BY THE COURT ... *CONTINUED* \*\*\*\***

**COURT APPOINTED DESIGNEE:**

A COURT APPOINTED DESIGNEE WILL PERFORM THE INDEPENDENT CASE REVIEW (ICR) OR OTHER COURT ACTION CHECKED.

- ☐ COURT APPOINTED COUNSEL (CAC)
- ☐ PUBLIC FIDUCIARY
- ☐ COURT STAFF
- ☐ INDEPENDENT CONTRACT INVESTIGATOR/AUDITOR
- ☐ VOLUNTEER COURT MONITORING PROGRAM
- ☐ COURT ACCOUNTANT/AUDITOR
- ☐ OTHER: \_\_\_\_\_

**INDEPENDENT CASE REVIEW DUE DATE:** \_\_\_\_\_

- ☐ ONE-TIME    ☐ ANNUAL    ☐ BIENNIAL    ☐ TRIENNIAL    ☐ OTHER DATE

**ORDER SENT TO APPOINTED INDEPENDENT CASE REVIEW INVESTIGATOR/DESIGNEE:** \_\_\_\_\_

NAME \_\_\_\_\_  
PRINTED NAME: COURT STAFF

TITLE \_\_\_\_\_

DATE \_\_\_\_\_  
SIGNATURE: COURT STAFF

NAME \_\_\_\_\_

***THIS IS A CONFIDENTIAL DOCUMENT PURSUANT TO THE ARIZONA RULES OF  
PROBATE PROCEDURE, RULE 7.***

**ORDER – APPOINTING INVESTIGATOR FOR POST APPOINTMENT INDEPENDENT CASE REVIEW**

NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY, STATE, ZIP: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
COMP.# (IF APPLICABLE): \_\_\_\_\_

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF

IN THE MATTER OF THE GUARDIANSHIP FOR AND/OR CONSERVATORSHIP OF:

MINOR/PROTECTED PERSON/INCAPACITATED PERSON

☐ ADULT ☐ MINOR

CAUSE NO.

ORDER APPOINTING INVESTIGATOR FOR

POST APPOINTMENT INDEPENDENT CASE REVIEW/INVESTIGATION

UPON GOOD CAUSE FOUND,

IT IS ORDERED:

(A) APPOINTING \_\_\_\_\_, THE FOLLOWING COURT DESIGNEE AS THE COURT INVESTIGATOR TO CONDUCT A POST APPOINTMENT INDEPENDENT CASE REVIEW:

- |  |   |
|--|---|
| <input type="checkbox"/> COURT APPOINTED COUNSEL (CAC)             | <input type="checkbox"/> COURT INVESTIGATOR |
| <input type="checkbox"/> PUBLIC FIDUCIARY                          | <input type="checkbox"/> COURT STAFF        |
| <input type="checkbox"/> INDEPENDENT CONTRACT INVESTIGATOR/AUDITOR |   |

☐ COURT ACCOUNTANT

☐ VOLUNTEER PROGRAM (GRP)

☐ COURT EXAMINER

(B) THE INVESTIGATOR SHALL CONDUCT A COURT APPOINTED INVESTIGATION AND INDEPENDENT CASE REVIEW AND FILE THE APPROPRIATE REPORT AS FOLLOWS:

☐ COURT TO DETERMINE POST APPOINTMENT MONITORING UPON REVIEW OF THE NEXT REPORT OF GUARDIAN OR ACCOUNT OF CONSERVATOR

☐ WARD/PP VISIT AND SHORT QUESTIONNAIRE COMPLETED

☐ REMOTE INTERVIEW OF WARD/PP BY VIDEO CONFERENCING AND SHORT QUESTIONNAIRE COMPLETED

☐ GUARDIAN/CONSERVATOR VISIT OR TELEPHONIC INTERVIEW AND SHORT QUESTIONNAIRE COMPLETED

☐ FINANCIAL STATEMENT/ASSET VERIFICATION FILED W/COURT

☐ WARD/PROTECTED PERSON VISIT AND LONG QUESTIONNAIRE COMPLETED AND FILED

☐ GUARDIAN AND/OR CONSERVATOR INTERVIEW AND LONG QUESTIONNAIRE COMPLETED AND FILED

☐ COURT COMPLIANCE AUDIT PERFORMED - ACCOUNTINGS, ANNUAL GUARDIAN REPORT(S), INVENTORY

☐ FORENSIC INVESTIGATION: (THIS SECTION ONLY APPLICABLE TO POST APPOINTMENT RISK ASSESSMENTS PERFORMED AFTER THE INITIAL APPOINTMENT DUE TO INDICATORS DISCOVERED THAT POTENTIAL ABUSE, NEGLECT OR FINANCIAL EXPLOITATION HAS OCCURRED.)

☐ COURT ACCOUNTINGS ACCURACY AND COMPLIANCE

☐ FINANCIAL STATEMENTS VERIFICATION

☐ TAX COMPLIANCE

☐ ASSETS VERIFICATION

☐ OTHER: \_\_\_\_\_

TRIAGE MODEL "B" EXCEPTIONS: (THESE TWO ELECTIVES ARE NOT APPLICABLE TO TRIAGE MODEL "A" – MANDATORY POST APPOINTMENT COURT MONITORING)

☐ TELEPHONIC INTERVIEW OF GUARDIAN/CONSERVATOR AND COURT STATUS REPORT REQUIRED

☐ NO POST APPOINTMENT INDEPENDENT CASE REVIEW OR FOLLOW-UP

(C) ORDERING, THE INVESTIGATOR TO VERIFY THE FOLLOWING INFORMATION AND INCLUDE THEIR DISCOVERY IN THEIR REPORT TO THE COURT AS FOLLOWS:

☐ MINOR STILL ATTENDING SCHOOL OF RECORD

☐ MINOR STILL RESIDING WITH CUSTODIAN OF RECORD

☐ MINOR'S ADDRESS, TELEPHONE AND EMAIL CONFIRMATION

☐ FIDUCIARY'S EMPLOYER VERIFIED

☐ MINOR NOT AT RISK OF RESIDENTIAL DISPLACEMENT

☐ FIDUCIARY'S ADDRESS, TELEPHONE AND EMAIL CONFIRMATION

☐ FIDUCIARY NOT AT CURRENT RISK OF FORECLOSURE OR EVICTION

☐ FIDUCIARY PROVIDE PROOF OF MEDICAL PROVIDER AND INSURANCE FOR WARD/PP/MINOR

(D) ALL AGENCIES SHALL COOPERATE WITH THE COURT APPOINTED INVESTIGATOR, IN PERFORMING THEIR INVESTIGATION, AND THE COURT APPOINTED INVESTIGATOR SHALL HAVE FULL ACCESS TO THE RECORDS AND INFORMATION BELONGING TO THE WARD/PROTECTED PERSON/MINOR SPECIFIED IN THIS ORDER NECESSARY TO COMPLETE THE INDEPENDENT CASE REVIEW INVESTIGATION.

☐ INVESTIGATIONS, CASE MANAGEMENT RECORDS AND STATUS REPORTS;

☐ MEDICAL RECORDS;

☐ FINANCIAL ACCOUNT/ASSET VERIFICATION;

☐ SCHOOL/EMPLOYMENT RECORDS;

☐ OTHER: \_\_\_\_\_

(E) ALL FINANCIAL INSTITUTIONS SHALL PROVIDE COPIES OF FINANCIAL INFORMATION AND AS REQUESTED BY THE COURT APPOINTED INVESTIGATOR REGARDING ACCOUNTS HELD BY OR FOR \_\_\_\_\_ WARD/MINOR/PROTECTED PERSON.

(F) THE INVESTIGATOR SHALL FILE A WRITTEN REPORT AS TO THEIR FINDINGS AND RECOMMENDATIONS FOR THE WARD/PROTECTED PERSON/MINOR, \_\_\_\_\_ [NAME] \_\_\_\_\_ BY \_\_\_\_\_ [DATE] \_\_\_\_\_.

**DATED THIS** \_\_\_\_\_ **DAY OF** \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
HONORABLE  
JUDICIAL OFFICER OF THE ARIZONA SUPERIOR COURT-  
DIVISION #

COPIES OF THE FOREGOING WERE MAILED/DELIVERED

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_

TO:

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**ADDITIONAL INFORMATION REGARDING THE RISK ASSESSMENT TOOL AND  
PROCEDURE MAY BE VIEWED IN THE COMMITTEE'S FINAL REPORT,  
APPENDIX N**